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HALA TUJU

LAPORAN PENILAIAN SIMULA

PROGRAM SARJANA MUDA

PERAKAUNAN INSTITUSI

PENDIDIKAN TINGGI MALAYSIA
2013

**JABATAN PENDIDIKAN TINGGI
KEMENTERIAN PENDIDIKAN TINGGI**

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HALA TUJU

LAPORAN PENILAIAN SEMULA
PROGRAM SARJANA MUDA PERAKAUNAN
INSTITUSI PENDIDIKAN TINGGI MALAYSIA 2013

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RINGKASAN EKSEKUTIF

LAPORAN HALA TUJU 3

PROGRAM SARJANA MUDA PERAKAUNAN

PENGENALAN

Laporan Hala Tuju 3 Program Sarjana Muda Perakaunan ini bertujuan untuk mengemukakan hasil penilaian semula program perakaunan di Malaysia yang telah dilaksanakan mengikut saranan Laporan Hala Tuju 2 tahun 2006. Laporan Hala Tuju 3 ini disediakan oleh Jawatankuasa Penilaian Semula Hala Tuju Program Perakaunan yang ditubuhkan oleh Kementerian Pendidikan Tinggi (dahulu dinamakan sebagai Kementerian Pengajian Tinggi) berdasarkan persetujuan Mesyuarat Penyelarasan dan Pelaksanaan Kajian Hala Tuju 3 Perakaunan yang dipengerusikan oleh Pengarah Bahagian Pengurusan Pembangunan Akademik, Jabatan Pendidikan Tinggi (dahulu dinamakan sebagai Jabatan Pengajian Tinggi), Kementerian Pendidikan Tinggi pada 16 Februari 2012.

Penyemakan semula oleh jawatankuasa tersebut dilakukan bagi memenuhi perkara berikut:

1. Keperluan profesionalisme yang ditetapkan oleh Piawaian Pendidikan Antarabangsa (*International Education Standards* - IES), *International Federation of Accountants* (IFAC).
2. Keperluan Kerangka Kelayakan Malaysia (KKM) dan juga Kod Amalan Jaminan Kualiti yang digubal oleh Bahagian Jaminan Kualiti (MQA), Kementerian Pendidikan Tinggi.
3. Keperluan industri dan profesion perakaunan bertepatan dengan perkembangan semasa ekonomi dalam dan luar negara.

Laporan Hala Tuju 3 disediakan selepas mengambil kira maklum balas daripada semua pihak berkepentingan termasuk industri, pengamal profesion perakaunan, pembuat dasar dan IPT. Maklum balas tersebut diperolehi melalui perbincangan, kajian dan bengkel bagi memastikan

wujud kesinambungan di antara Laporan Hala Tuju 3 dengan pelaksanaan program perakaunan tersebut berasaskan Laporan Hala Tuju 2.

Laporan ini menjadi panduan kepada IPT untuk menyediakan graduan perakaunan berasaskan piawaian pendidikan antarabangsa. IPT bertanggungjawab memastikan graduan yang merupakan input utama profesion perakaunan di Malaysia dilengkapi dengan pengetahuan dan kemahiran insaniah. Untuk menjadi akauntan profesional bertauliah, graduan perakaunan perlu mencapai tahap kompetensi tertentu melalui latihan amalan perakaunan yang relevan sekurang-kurangnya tiga tahun dan proses penilaian kompetensi.

TUJUAN

Penilaian semula program perakaunan dalam Laporan Hala Tuju 3 ini bertujuan untuk:

1. Menilai pelaksanaan Laporan Hala Tuju 2 oleh IPT.
2. Mengenal pasti isu kompetensi, termasuk kemahiran teknikal dan insaniah, serta graduan perakaunan IPT yang memerlukan tindakan penambahbaikan.
3. Menyemak semula kurikulum program Sarjana Muda Perakaunan yang sedia ada bagi meningkatkan kualiti graduan selaras dengan polisi Kementerian Pendidikan Tinggi dan keperluan semasa.
4. Membentuk semula kerangka program Sarjana Muda Perakaunan untuk dijadikan sebagai penanda aras pengiktirafan program perakaunan negara ini setanding dengan piawaian program perakaunan di peringkat antarabangsa.

RASIONAL PENUBUHAN JAWATANKUASA HALA TUJU 3

1. Penyemakan semula selepas lima tahun Laporan Hala Tuju 2 dilaksanakan bagi memenuhi keperluan industri.
2. Usul supaya Akta Akauntan 1967 dipinda dan mensyaratkan semua ahli baru IAM memperoleh kelayakan profesional (Mesyuarat Agung Tahunan Institut Akauntan Malaysia (IAM) 2011).
3. Usul tersebut dikemukakan atas alasan bagi memenuhi keperluan Program Transformasi Ekonomi mengenai peningkatan kewibawaan dan bilangan akauntan di negara (Bab 12, Laporan Program Transformasi Ekonomi).
4. Laporan Program Transformasi Ekonomi turut menyarankan agar kelayakan profesional dijadikan syarat kemasukan sebagai ahli IAM.

Jawatankuasa Hala Tuju 3 telah menjalankan beberapa aktiviti sebagai langkah penyediaan Laporan Hala Tuju 3. Di antara aktiviti tersebut termasuk: (1) Kajian pelaksanaan Laporan Hala Tuju 2; (2) Analisis laporan latihan industri; (3) Perbincangan dengan pihak berkepentingan; (4) Kajian penilaian majikan terhadap prestasi graduan; (5) Perbincangan kumpulan fokus bersama wakil utama industri; (6) Bengkel semakan kurikulum; dan (7) Perbandingan kerangka perundangan perakaunan negara lain.

PELAKSANAAN LAPORAN HALA TUJU 2 PERAKAUNAN

Penyemakan semula pelaksanaan Laporan Hala Tuju 2 dan penganalisan maklum balas industri profesion perakaunan oleh Jawatankuasa Hala Tuju 3 telah mengenal pasti beberapa kekuatan dan kelemahan.

KEKUATAN

Kekuatan berikut telah dikenal pasti daripada pelaksanaan Laporan Hala Tuju 2:

1. Penawaran program perakaunan mematuhi saranan Laporan Hala Tuju 2 dalam aspek:
 - a. Penggunaan kaedah pengajaran berteraskan pembelajaran berpusatkan pelajar.
 - b. Penawaran kajian kes bersepadu.
 - c. Aplikasi teknologi maklumat untuk pengajaran dan pembelajaran.
 - d. Pendedahan industri melalui latihan amali.
 - e. Kerjasama dengan industri melalui pensyarah/penceramah jemputan dan siri ceramah berkaitan industri.
 - f. Penggunaan Bahasa Inggeris dalam proses pengajaran dan pembelajaran.
 - g. Jaminan kualiti program melalui penilaian berterusan oleh pelbagai pihak berkepentingan.
2. Pelajar Latihan Industri menunjukkan prestasi yang memberangsangkan dan kemahiran insaniah yang baik daripada segi (i) disiplin diri, (ii) kebolehan menerima arahan, (iii) tahap komitmen dan (iv) keupayaan bekerja dalam kumpulan.
3. Kebolehpasaran graduan yang tinggi berdasarkan ciri-ciri berikut:
 - a. Nilai murni dan etika profesional.
 - b. Kemahiran bekerja secara berkumpulan.
 - c. Kemahiran teknologi maklumat.
 - d. Penguasaan prinsip dan pengetahuan asas bagi pembentukan kemahiran aplikasi tahap tinggi.

6. **Ketiadaan pemantauan** yang kukuh dan menyeluruh ke atas pencapaian kompetensi bakal akauntan.
7. Ketiadaan kelayakan perakaunan profesional yang berunsurkan **jenama tempatan** yang diiktiraf di Malaysia.

PENAMBAHBAIKAN

Dikemukakan seperti berikut beberapa syor penambahbaikan kurikulum program perakaunan:

1. Pengemaskinian hasil pembelajaran program perakaunan mengikut Laporan Hala Tuju 2 dengan mengambil kira kehendak semasa profesion dan industri.
2. Pengemaskinian hasil pembelajaran bagi setiap kursus sejajar dengan hasil pembelajaran program.
3. Penyemakan semula struktur kurikulum program selaras dengan keperluan semasa industri dan IES dengan pembaharuan berikut:
 - a. Pengurangan daripada jumlah minimum 134 jam kredit kepada jumlah minimum 126 jam kredit sejajar dengan hasrat untuk mengurangkan beban jam untuk menamatkan pengajian dan menjadikan program perakaunan lebih luwes dan berdaya saing.
 - i. Pengurangan komponen perakaunan, kewangan dan pengetahuan berkaitan daripada 54 jam kredit kepada 51 jam kredit.
 - ii. Pengurangan komponen IT daripada 9 jam kredit kepada 6 jam kredit.
 - iii. Mengklasifikasikan kursus Perniagaan Antarabangsa dan Globalisasi (*International Business and Globalization*) dan Pemasaran (*Marketing*) sebagai kursus elektif.
 - iv. Penambahan jam kredit Latihan Industri daripada 8 jam kredit kepada 12 jam kredit.
 - v. Meningkatkan komponen kursus elektif daripada 12 jam kredit kepada 15 jam kredit.

- b. Perubahan di atas dicadangkan dalam Laporan Hala Tuju 3 dengan tujuan untuk meningkatkan keluwesan kepada IPT menentukan bidang pengkhususan (*niche*) mengikut keupayaan dan kepakaran masing-masing.
 - c. Pengurangan jam kredit dan perubahan struktur program dengan meningkatkan komponen elektif adalah sejajar dengan hasrat mengurangkan beban jam bergraduat dan menjadikan program perakaunan lebih luwes dan berdaya saing.
 - d. Pengukuhan program perakaunan supaya menjadi lebih relevan dengan mewajibkan kursus Pasaran Kewangan dan Institusi yang merangkumi topik penting kewangan termasuk kewangan Islam dan pasaran kewangan. Perubahan ini perlu untuk mengemas kini dan meningkatkan daya saing graduan perakaunan di peringkat global.
 - e. Pendedahan pelajar kepada pengetahuan perniagaan di peringkat global daripada segi piawaian, amalan dan perkembangan semasa bidang perakaunan, kewangan dan bidang yang berkaitan.
 - f. Pelaksanaan kursus latihan industri secara lebih berkesan melalui penyeliaan rapi IPT dan majikan untuk memupuk kemahiran pemikiran kritikal dan pelaksanaan pengetahuan oleh pelajar.
4. Pengukuhan sistem penilaian pelajar
Penilaian berterusan berasaskan taksonomi Bloom untuk mencapai hasil pembelajaran program dan kursus perlu dilaksanakan dengan lebih berkesan.
5. Peningkatan kemahiran insaniah (*soft skills*) pelajar melalui:
 - a. Kaedah pengajaran berasaskan Pembelajaran Berpusatkan Pelajar (*Student Centered Learning*).
 - b. Penggunaan kes secara lebih meluas dalam pengajaran.
 - c. Pendedahan industri melalui projek dan lawatan.
 - d. Pengajaran berorientasikan praktis oleh pengamal industri.
 - e. Penglibatan pelajar dengan aktiviti jaringan luar/industri.
6. Peningkatan keberkesanan proses pengajaran dan pembelajaran melalui:
 - a. Kaedah pengajaran berasaskan pendekatan Pembelajaran Berpusatkan Pelajar.
 - b. Pembelajaran berasaskan kajian kes.

- c. Penyediaan projek yang praktikal dan memerlukan bahan dari industri.
 - d. Pembangunan kes yang sesuai dan cukup bagi tujuan pengajaran dan pembelajaran.
 - e. Penglibatan pensyarah jemputan dari industri atau badan profesional dalam pengajaran kursus tahun akhir.
7. Peningkatan kompetensi tenaga pengajar dengan mengambil langkah berikut:
- a. Penganjuran latihan pedagogi pengajaran berkesan, kaedah pembelajaran berasaskan masalah, dan penggunaan serta pengendalian kes mengikut bidang dan secara bersepadu.
 - b. Pengiktirafan kriteria khusus bagi tujuan pelantikan dan kenaikan pangkat tenaga pengajar termasuk kelayakan profesional dan penglibatan aktiviti profesional di samping ijazah kedoktoran, penyelidikan dan penerbitan.
 - c. Pengiktirafan program sangkutan industri bagi tujuan kenaikan pangkat.
8. Jawatankuasa Bersama IAM dan Kementerian Pendidikan Tinggi sebagai mekanisme pemantauan program perakaunan berhubung dengan kualiti profesion perakaunan di Malaysia seiring dengan saingan di peringkat global.
9. Mekanisme penilaian pencapaian kompetensi yang kukuh (*robust*) dijadikan komponen utama proses penilaian tersebut sebelum seseorang layak menjadi akauntan. Penilaian kompetensi ini dibangunkan dalam bentuk bengkel kes yang dilaksanakan secara sistematik bagi membina keupayaan tahap tinggi bakal akauntan bertauliah.

Adalah menjadi hasrat Laporan Hala Tuju 3 supaya tanggungjawab untuk membentuk akauntan Malaysia dipikul bersama oleh IPT, industri dan profesion perakaunan. Saranan yang diketengahkan dalam Laporan Hala Tuju 3 diharap membantu IPT melengkapkan bakal graduan dengan pengetahuan, kemahiran dan ciri keperibadian yang diperlukan untuk menjadi akauntan yang berwibawa. Semasa belajar di IPT, pelajar harus didedahkan kepada amalan industri dan profesion perakaunan dengan proses pengoperasian pelaksanaan kurikulum yang dicadangkan dalam Laporan Hala Tuju 3 bagi memastikan pencapaian yang maksimum. Selepas tamat pengajian di peringkat IPT, industri dan profesion perakaunan harus terus memberi bimbingan bagi meningkatkan kompetensi graduan ke tahap yang lebih tinggi untuk layak menjadi akauntan profesional pada masa depan. Pelbagai usaha dan pendekatan harus dilaksanakan bagi menangani cabaran yang dihadapi oleh profesion perakaunan di negara ini. Kerjasama erat antara semua pihak berkepentingan adalah penting untuk memastikan profesion perakaunan bergerak ke arah kejayaan pada masa akan datang.

LAPORAN PENILAIAN SEMULA

HALA TUJU 3 PROGRAM SARJANA MUDA PERAKAUNAN

1.0 PENDAHULUAN

Dalam usaha kerajaan menjadikan Malaysia sebuah negara maju menjelang tahun 2020, sistem tadbir urus segenap lapisan masyarakat perlu diperkasakan. Bidang perakaunan merupakan salah satu sasaran utama sistem tadbir urus memandangkan peranannya yang penting terhadap pembangunan negara. Justeru, bidang ini harus diberi perhatian serius oleh negara. Pendidikan perakaunan, khususnya di peringkat pengajian tinggi, merupakan sumber utama kepada pembangunan kepakaran dan modal insan profesion perakaunan di negara ini. Bagi memastikan profesion perakaunan negara ini kukuh dan menerima pengiktirafan di peringkat antarabangsa, kualiti pendidikan perakaunan terutamanya di universiti perlu dimantapkan secara berterusan.

Hala Tuju 2 Perakaunan yang telah dilaksanakan mulai 2007 sebagai piawaian pendidikan perakaunan di peringkat sarjana muda di Malaysia perlu disemak semula. Keperluan penyemakan semula ini timbul kerana sejak pelaksanaannya lebih daripada 5 tahun lalu, profesion perakaunan telah melalui pelbagai perubahan dan perkembangan. Perubahan dan perkembangan tersebut memerlukan pengemaskinian dan pelarasan dilakukan terhadap kurikulum program Sarjana Muda Perakaunan seperti saranan Hala Tuju 2 Perakaunan. Penyemakan semula Hala Tuju 2 Perakaunan perlu mengambil kira isu semasa tentang pendidikan dan profesion perakaunan di dalam dan di luar negara. Di antara isu tersebut termasuk:

- 1.1 Cabaran perkembangan semasa pengajian perakaunan di Malaysia selaras dengan dasar kerajaan yang digariskan dalam Pelan Strategik Pengajian Tinggi Negara (PSPTN).

- 1.2 Kewujudan jurang jangkaan (*expectation gap*) majikan terhadap kualiti graduan perakaunan yang dikeluarkan oleh universiti di negara ini.
- 1.3 Ketiadaan mekanisme pemantauan berterusan bagi memastikan tahap profesionalisme dan kualiti program perakaunan terjamin selaras dengan kenyataan Laporan ROSC (*Report on Observance of Standards and Codes*) oleh *World Bank* pada Februari 2012.
- 1.4 Kekurangan pakar industri dan pengamal profesion terlibat dalam proses pengajaran dan pembelajaran program perakaunan di universiti.
- 1.5 Keperluan memantapkan kualiti pengajaran dan pembelajaran secara berterusan melalui peningkatan profesionalisme tenaga pengajar perakaunan.
- 1.6 Kehendak untuk meningkatkan keberkesanan pelaksanaan kaedah pengajaran dan pembelajaran berpusatkan pelajar.
- 1.7 Keperluan untuk menyokong Pelan Pembangunan Pendidikan Malaysia 2015-2025 (Pendidikan Tinggi).

2.0 LATAR BELAKANG DAN PERKEMBANGAN SEMASA PENDIDIKAN PERAKAUNAN

Kementerian Pendidikan Tinggi (dahulu dinamakan sebagai Kementerian Pengajian Tinggi) telah mengambil beberapa langkah untuk memantapkan pendidikan perakaunan di negara ini melalui pelaksanaan Laporan Hala Tuju 1 pada tahun 2001 dan Laporan Hala Tuju 2 pada tahun 2006. Pelaksanaan kedua-dua laporan tersebut telah membawa banyak perubahan dan penambahbaikan selaras dengan piawaian pendidikan perakaunan antarabangsa. Keperluan untuk menyemak semula Laporan Hala Tuju 2 timbul semula selepas lima tahun pelaksanaannya bagi memenuhi keperluan industri yang sentiasa berkembang.

Keperluan penyemakan Laporan Hala Tuju 2 adalah selaras dengan saranan Laporan ROSC tentang program perakaunan yang ditawarkan oleh Institusi Pendidikan Tinggi (IPT) di negara ini (Laporan ROSC, 2012, bahagian (a), muka surat 5) seperti berikut: *MIA and the Ministry of Higher Education (MOHE) have joint responsibility for establishing the standards by which university accounting degree programmes are evaluated and monitored.*

(a) Publishing standards for assessment. These standards are supposed to be reassessed by MOHE and MIA every five years. The last reassessment of the standards (Hala Tuju 2, the Reassessment Report on Accounting Programmes at Public Universities in Malaysia) was published in 2006, and MIA and MOHE have recently begun engaging on Hala Tuju 3. Given the significant changes to accounting and auditing profession during the last five years the publishing of standards in an update for university programmes should be a high priority for MOHE and MIA.

Tanggapan kurang puas hati industri terhadap graduan perakaunan yang dilahirkan sebagai usul dalam Mesyuarat Agung Tahunan Institut Akauntan Malaysia (IAM) tahun 2011 supaya Akta Akauntan 1967 dipinda dengan mensyaratkan semua ahli baru IAM memperoleh kelayakan profesional. Usul yang dibawa oleh ahli IAM tersebut dikaitkan dengan isu penelitian semula program perakaunan. Perbincangan usul tersebut telah

ditangguhkan kepada Mesyuarat Agung Tahunan Tertangguh (*Adjourned Annual General Meeting*) pada tahun yang sama. Namun, usul tersebut telah tidak berjaya direalisasi dan telah digugurkan kerana tidak mendapat undian yang cukup daripada ahli IAM.

Usul tersebut dikemukakan atas alasan memenuhi keperluan Program Transformasi Ekonomi yang dinyatakan dalam Bab 12, Laporan Program Transformasi Ekonomi. Laporan tersebut menyatakan kewibawaan akauntan di negara ini harus dipertingkatkan bagi mendokong program transformasi ekonomi negara yang mencabar dan memerlukan lebih ramai tenaga akauntan yang kompeten. Dalam kenyataan tersebut, Laporan Program Transformasi Ekonomi menyarankan agar kelayakan profesional dijadikan syarat kemasukan sebagai ahli IAM. Saranan ini akan diteliti semula oleh jawatankuasa Hala Tuju 3 bagi merapatkan jurang jangkaan tersebut. Ini bermakna kementerian harus mengambil langkah agar; (1) reka bentuk dan kurikulum perakaunan dikemaskinikan bagi melahirkan tenaga akauntan yang kompeten dan (2) bilangan akauntan profesional yang berkualiti dipertingkatkan. Bagi menangani isu ini, Kementerian Pendidikan Tinggi telah diberi tanggungjawab untuk meneliti perkara tersebut dan mengemukakan cadangan penambahbaikan untuk diambil tindakan oleh kerajaan. Mengambil kira isu yang dinyatakan di atas, langkah berikut telah dilaksanakan:

- 2.1 Kementerian Pendidikan Tinggi telah membentuk jawatankuasa Hala Tuju 3 Program Perakaunan seperti yang dipersetujui dalam mesyuarat tentang isu-isu berkaitan bidang perakaunan yang dipengerusikan oleh Pengarah Bahagian

Pengurusan Pembangunan Akademik, Jabatan Pendidikan Tinggi dalam surat panggilan Kementerian Pendidikan Tinggi bertarikh 18 Oktober 2011. Lanjutan daripada itu, sebuah jawatankuasa Hala Tuju 3 Program Perakaunan telah dibentuk dalam mesyuarat Kementerian Pendidikan Tinggi pada 16 Februari 2012.

- 2.2 Kajian Hala Tuju 3 Program Perakaunan merupakan inisiatif dan komitmen Kementerian Pendidikan Tinggi yang terus berusaha untuk memperkasa kualiti

graduan Program Sarjana Muda Perakaunan dengan Kepujian yang ditawarkan oleh IPT di Malaysia.

- 2.3 Kajian Hala Tuju 3 Program Perakaunan adalah dilandaskan pada pelaksanaan kajian Laporan Hala Tuju 2 Program Perakaunan yang telah diguna pakai sebagai penanda aras rasmi oleh IPT yang menawarkan Ijazah Sarjana Muda Perakaunan dengan Kepujian bagi tujuan pengiktirafan oleh IAM.
- 2.4 Kajian Hala Tuju 3 Program Perakaunan membentuk kerangka yang menjadi asas penambahbaikan program perakaunan dalam usaha berterusan kerajaan memastikan pengiktirafan profesionalisme mengikut tahap yang telah ditetapkan oleh Piawaian Pendidikan Antarabangsa (*International Education Standards - IES*) yang disarankan oleh *International Federation of Accountants (IFAC)*.
- 2.5 Meneliti maklum balas industri berhubung prestasi graduan program perakaunan sejak Laporan Hala Tuju 2 Program Perakaunan dilaksanakan pada tahun 2007.

Graduan tahun 2011 merupakan kumpulan pertama IPT yang melalui program perakaunan berdasarkan Laporan Hala Tuju 2 Program Perakaunan.
- 2.6 Bagi tujuan memantapkan kurikulum dan proses pengajaran dan pembelajaran program perakaunan di peringkat sarjana muda, kajian Hala Tuju 3 Program Perakaunan juga mengambil kira maklum balas IPT berhubung pelaksanaan Laporan Hala Tuju 2 Program Perakaunan dan cadangan penambahbaikan berterusan daripada industri dan profesion perakaunan.
- 2.7 Memastikan Laporan Hala Tuju 3 selari dengan keperluan piawaian minimum *Malaysian Qualification Agency (MQA)* untuk program Sarjana Muda Perakaunan di IPT.

3.0 OBJEKTIF INSTITUSI PENDIDIKAN TINGGI (IPT)

Objektif IPT adalah untuk melahirkan graduan perakaunan berpandukan program Sarjana Muda Perakaunan yang dibentuk oleh Kementerian Pendidikan. IPT bertanggungjawab memastikan graduan yang merupakan input utama profesion perakaunan di Malaysia dilengkapi dengan pengetahuan dan kemahiran insaniah. Untuk menjadi akauntan profesional bertauliah, graduan perakaunan perlu mencapai tahap kompetensi tertentu. Pengamal perakaunan dan industri pula bertanggungjawab terhadap pembangunan kompetensi profesional graduan perakaunan melalui proses latihan amalan perakaunan yang relevan sepanjang tempoh yang disyaratkan sekurang-kurangnya tiga tahun.

4.0 OBJEKTIF LAPORAN HALA TUJU 3

Objektif Laporan Hala Tuju 3 ini ialah untuk:

- 4.1 Menilai pelaksanaan Laporan Hala Tuju 2 Program Perakaunan oleh IPT.
- 4.2 Mengenal pasti isu yang memerlukan tindakan penambahbaikan berdasarkan maklum balas pihak industri dan profesion perakaunan berkaitan kompetensi (termasuk kemahiran teknikal dan insaniah) graduan perakaunan IPT.
- 4.3 Menyemak semula kesesuaian kerangka kerja yang sedia ada bagi meningkatkan kebolehpasaran graduan selaras dengan polisi Kementerian Pendidikan Tinggi dan memastikan program perakaunan terus relevan dengan kehendak semasa.
- 4.4 Memperkukuhkan kerangka program Sarjana Muda Perakaunan yang diguna pakai sebagai tanda aras pengiktirafan program perakaunan negara ini.
- 4.5 Merangka program pendidikan perakaunan untuk diguna pakai bagi penawaran program Sarjana Muda Perakaunan di IPT.
- 4.6 Mencadangkan kerangka kelayakan perakaunan profesional yang membawa unsur jenama tempatan Malaysia dalam usaha meningkatkan keupayaan dan daya saing akauntan negara ini di peringkat dunia.

5.0 SKOP LAPORAN HALA TUJU 3

- 5.1 Laporan ini menyediakan kerangka kerja untuk diguna pakai oleh semua IPT yang menawarkan program Sarjana Muda Perakaunan di Malaysia.
- 5.2 Piawaian program perakaunan MQA menetapkan keperluan minimum program Sarjana Muda Perakaunan, manakala Laporan Hala Tuju 3 ini menetapkan tanda aras pengiktirafan profesional oleh IAM.
- 5.3 Laporan ini wajib dipatuhi sepenuhnya untuk penawaran program Sarjana Muda Perakaunan yang diiktiraf oleh IAM.

6.0 PROSES KERJA JAWATANKUASA HALA TUJU 3

Penyediaan Laporan Hala Tuju 3 dilakukan melalui mesyuarat, kajian dan bengkel bagi memastikan wujud kesinambungan di antara Laporan Hala Tuju 3 dengan pelaksanaan program perakaunan berasaskan Laporan Hala Tuju 2 serta mengambil input daripada semua pihak berkepentingan. Maklum balas beberapa buah bengkel dan kajian yang dijalankan dilaporkan seperti berikut:

6.1 Kajian Pelaksanaan Laporan Hala Tuju 2¹

Pelaksanaan Laporan Hala Tuju 2 telah dikaji oleh jawatankuasa ini bagi menentukan sejauh mana keperluan yang disarankan dalam Laporan Hala Tuju 2 dipatuhi. Hasil penilaian menunjukkan semua IPT yang menyertai kajian berusaha mematuhi semua keperluan yang disarankan dalam Laporan Hala Tuju 2. Penemuan kajian diringkaskan seperti berikut:

- i. Kaedah pengajaran berteraskan Pembelajaran Berpusatkan Pelajar (*Student Centered Learning*) dilaksanakan dalam pengajaran kursus perakaunan dengan pendekatan (1) Kajian kes; dan (2) Pembelajaran berasaskan masalah (IES 6).
- ii. Kajian Kes Bersepadu (*Integrated Case Study*) dijadikan sebagai kursus teras bagi pelajar tahun akhir program perakaunan sejak beberapa tahun lalu (IES 6).
- iii. Aplikasi Teknologi Maklumat (IT) dilaksanakan secara meluas sebagai aktiviti pengajaran dan pembelajaran. Sistem yang digunakan termasuk aplikasi perakaunan seperti UBS, BIZTRAK, AUDIT EXPRESS, PEACH3, aplikasi pejabat seperti Microsoft Access, Excel, Word, Visual Basic dan aplikasi statistik seperti SPSS (IES 2 & IES 3).

¹

Telah disusun dan dibentangkan oleh Profesor Dr Kamil Md. Idris (Dekan Fakulti Perakaunan Universiti Utara Malaysia), ahli Jawatankuasa Induk Hala Tuju 3.

- iv. Latihan industri selama 6 bulan dijadikan keperluan wajib dengan prestasi pelajar dinilai oleh majikan dan pensyarah (IES 3).
- v. Pensyarah jemputan daripada ahli akademik, pengamal profesional atau industri diundang dari dalam dan luar negara untuk memberi ceramah.
- vi. Kurikulum sentiasa dikemas kini bagi mengambil kira perkembangan semasa persekitaran perakaunan seperti FRS, ISA, Akta Cukai Pendapatan 1967 dan Akta Syarikat 1965.
- vii. Bahasa Inggeris digunakan secara meluas oleh IPT.
- viii. Kebanyakan IPT telah memulakan atau melalui proses penilaian akreditasi badan berikut:
 - a. MQA
 - b. *Association to Advance Collegiate Schools of Business (AACSB)*.
 - c. IPT turut mendapat pengiktirafan daripada badan perakaunan yang diiktiraf dalam Bahagian II, Jadual Pertama, Akta Akauntan 1967 seperti ACCA, CIMA, ICAEW, CPA Australia dan MICPA dengan pengecualian maksimum peperiksaan profesional dan pengiktirafan berterusan.

Pada umumnya, Jawatankuasa Hala Tuju 3 mendapati IPT telah melaksanakan Laporan Hala Tuju 2. Namun, kajian ini hanya meneliti tahap pematuhan pelaksanaan Laporan Hala Tuju 2 berdasarkan penilaian sendiri oleh setiap IPT.

Bahagian seterusnya membincangkan maklum balas pelbagai pihak berkepentingan yang mencerminkan keberkesanan pelaksanaan program perakaunan berdasarkan Laporan Hala Tuju 2.

6.2 Kajian Latihan Industri²

Kajian latihan industri bertujuan untuk menganalisis penilaian majikan terhadap prestasi pelajar yang mengikuti latihan industri. Analisis penempatan latihan industri menunjukkan sebahagian besar pelajar perakaunan (iaitu sebanyak 79%) menjalani latihan industri di firma audit. Daripada jumlah tersebut, 57% menjalani latihan industri dalam bidang pengauditan, 17% bidang perakaunan dan bakinya bidang percukaian dan kewangan.

Secara umumnya, prestasi pelajar yang menjalani latihan industri adalah memberangsangkan. Maklum balas majikan secara amnya tentang prestasi pelajar semasa menjalani latihan industri adalah seperti berikut:

1. Skor yang tinggi bagi disiplin diri, kebolehan menerima arahan, tahap komitmen dan keupayaan bekerja dalam kumpulan.
2. Skor yang rendah bagi kebolehan berkomunikasi (lisan atau bertulis) terutama dalam Bahasa Inggeris, pengendalian stres, dan penggunaan teknologi dalam kerja.

Jadual berikut meringkaskan hasil statistik bagi setiap item yang dikaji:

² Telah dilaksanakan dan dibentangkan oleh Ainun Haji Abdul Majid (Fakulti Ekonomi dan Pengurusan, Universiti Kebangsaan Malaysia), ahli Jawatankuasa Induk Hala Tuju 3.

Kemahiran dan Nilai Peribadi Pelajar	Purata
Disiplin diri	4.63
Kebolehan menerima arahan	4.59
Keupayaan bekerja dalam kumpulan	4.56
Minat terhadap tugas yang diberi	4.30
Keupayaan dan kecekapan mengurus kerja	4.23
Kemahuan untuk belajar dan berfikir	4.15
Aplikasi ilmu perakaunan secara analitikal dan kritikal	4.12
Kemampuan mengurus tekanan	3.69
Penggunaan teknologi dalam kerja yang ditugaskan	3.69
Kebolehan berkomunikasi	3.69

Nota: Ukuran setiap item adalah berdasarkan 5 Skala Likert:

1 = Sangat Lemah, 5 = Sangat Baik

Jadual 1: Kemahiran dan Nilai Peribadi Pelajar

Majikan mencadangkan dua aspek berikut untuk menambah baik prestasi pelajar:

1. Kemahiran insaniah (*soft skills*) termasuk kemahiran berkomunikasi secara lisan dan bertulis terutama dalam Bahasa Inggeris, keupayaan berinteraksi dengan kumpulan berkepentingan seperti pelanggan audit dan kebolehan menyelesaikan masalah.
2. Kebolehan mengaplikasikan pengetahuan teknikal seperti Piawaian Pelaporan Kewangan (IFRS/MFRS), Piawaian Pengauditan Antarabangsa (ISA) dan perundangan percukaian.

Cadangan pertama di atas adalah selari dengan tujuh kemahiran insaniah³ yang menjadi tunggak utama sistem pendidikan di Malaysia seperti disarankan oleh

³Kemahiran insaniah Kementerian Pendidikan Tinggi merangkumi kemahiran berkomunikasi, pemikiran kritis dan kemahiran menyelesaikan masalah, kemahiran kerja berpasukan, pembelajaran berterusan dan pengurusan maklumat, kemahiran keusahawanan, etika dan moral profesion dan kemahiran kepimpinan (Kementerian Pengajian Tinggi Malaysia, 2006).

Kementerian Pendidikan Tinggi. Cadangan kedua di atas dibincangkan dalam bahagian 6.5 (Bengkel Semakan Kurikulum).

Selanjutnya, Jawatankuasa Hala Tuju 3 mendapati cara pelaksanaan latihan industri oleh sesetengah IPT tidak mematuhi hasrat Laporan Hala Tuju 2 untuk memantapkan pencapaian dan memberi pendedahan yang lebih baik kepada pelajar dalam amalan perakaunan. Bagi mencapai matlamat tersebut, dicadangkan supaya latihan industri tidak dilaksanakan pada semester akhir pengajian.

6.3 Perbincangan Pihak Berkepentingan⁴

Perbincangan dengan pihak berkepentingan telah diadakan di Universiti Sains Islam Malaysia⁵ pada 9 Oktober 2012 untuk mendapat maklum balas pelbagai pihak berkepentingan tentang kurikulum dan kualiti graduan perakaunan IPT. Pihak berkepentingan terdiri daripada wakil Jabatan Perkhidmatan Awam (JPA), Unit Perancangan Ekonomi (EPU), IAM, MASB, ACCA, CIMA, CPA Australia, CTIM, MICPA, PNB, Petronas, Telekom dan para akademik daripada IPT. Senarai nama peserta Perbincangan Pihak Berkepentingan disertakan dalam Lampiran B.

Perbincangan dengan pihak berkepentingan tersebut berpandangan bahawa Malaysia mampu mengeluarkan bilangan graduan perakaunan yang mencukupi. Walau bagaimanapun terdapat segelintir graduan yang masih belum menepati kualiti yang dikehendaki oleh pasaran. Antara pandangan yang dikemukakan ialah:

1. Keperluan jam kredit untuk bergraduasi adalah berat dan struktur program yang kurang luwes.

⁴Maklum balas perbincangan pihak berkepentingan telah dicatatkan oleh Dr Sherliza Puat Nelson (Kulliyah Ekonomi dan Sains Pengurusan, Universiti Islam Antarabangsa Malaysia), ahli Jawatankuasa Induk Hala Tuju 3

⁵Kemudahan perbincangan di Dewan Senat disediakan oleh Universiti Sains Islam Malaysia.

2. Fokus IPT pada penyelidikan yang menjadi asas pemeringkatan universiti menyebabkan kurang tumpuan diberi terhadap pengajaran dan pembelajaran.
3. Kurikulum tidak dikemas kini untuk memenuhi keperluan pasaran masa depan negara yang sentiasa berubah.
4. Kandungan silibus kursus kurang meliputi komponen urus niaga Islam.
5. Hasil pembelajaran program kurang sesuai untuk melahirkan graduan yang memenuhi keperluan sebahagian industri dan profesion.
6. Kaedah pengajaran kurang memberi penekanan terhadap perkembangan kemahiran komunikasi, keupayaan penggunaan pengetahuan dan pemikiran analitikal, kreatif dan berinovasi.
7. Peningkatan kompetensi, pengetahuan teknikal dan pendedahan industri melalui penyertaan program profesional di kalangan tenaga pengajar kurang diberi penekanan.

Walaupun bagaimanapun, wakil badan perakaunan antarabangsa termasuk CIMA, ACCA dan CPA Australia memberi maklum balas positif bahawa mereka berpuas hati dengan kurikulum program perakaunan Laporan Hala Tuju 2. Namun, sebilangan besar graduan IPT mengambil masa yang lebih lama untuk lulus peperiksaan profesional. Ini mungkin disebabkan graduan memerlukan pendedahan kerja yang relevan dan bimbingan untuk menyesuaikan diri dengan pendekatan yang digunakan dalam peperiksaan profesional. Ini bermakna wujud ruang untuk badan perakaunan memainkan peranan untuk memantapkan kualiti bakal akauntan.

Pada umumnya masih wujud ruang untuk penambahbaikan khususnya dalam pelaksanaan kurikulum program perakaunan Laporan Hala Tuju 2 untuk memperkukuhkan kualiti graduan sesuai dengan kehendak pasaran.

6.4 Penilaian Majikan terhadap Prestasi Graduan⁶

Pandangan majikan tentang pengetahuan dan kemahiran graduan merupakan input penting bagi memperbaiki lagi kurikulum perakaunan. Bagi memperoleh input tersebut kajian telah dilaksanakan untuk menilai kepuasan majikan terhadap tahap pengetahuan dan kemahiran graduan yang telah menamatkan program Ijazah Sarjana Muda Perakaunan berasaskan kurikulum mengikut cadangan Laporan Hala Tuju 2, 2006. Penilaian tersebut dibuat melalui soal selidik yang telah diedarkan kepada peserta *MIA International Accountants Conference 2012* pada 27-28 November 2012 di Kuala Lumpur Convention Centre.

Soal selidik menggunakan hasil pembelajaran subjek utama (*core*) seperti perakaunan kewangan, perakaunan pengurusan, audit, cukai, sistem maklumat perakaunan, kewangan dan pengurusan sebagai asas penilaian. Soal selidik tersebut ditumpukan kepada pengukuran tahap kepuasan majikan dengan pengetahuan dan kemahiran graduan perakaunan. Pengetahuan diukur berasaskan hasil pembelajaran bagi kursus perakaunan kewangan, perakaunan pengurusan, audit, cukai, sistem maklumat perakaunan, kewangan dan pengurusan. Kemahiran pula diukur berasaskan elemen utama termasuk komunikasi lisan dan bertulis, pemikiran kritikal, moral dan etika profesional, kebolehan bekerja secara berpasukan dan teknologi maklumat. Tahap kepuasan diukur menggunakan skala 1 (sangat rendah) hingga 5 (sangat tinggi). Majikan juga diberi peluang memberi cadangan untuk memperbaiki kurikulum melalui soalan terbuka di akhir soal selidik.

Kajian ini melibatkan dua puluh lapan orang peserta yang dipilih menggunakan kaedah pensampelan mudah yang terdiri daripada organisasi yang menempatkan graduan perakaunan yang telah menamatkan pengajian di bawah kurikulum Laporan Hala Tuju 2. Daripada kesemua organisasi tersebut, enam

⁶ Kajian dijalankan bersama oleh Profesor Madya Dr Nor Aziah Abu Kasim (Fakulti Ekonomi dan Pengurusan, Universiti Putra Malaysia), ahli Jawatankuasa Induk Hala Tuju 3 dan Unit Pendidikan, IAM.

orang responden adalah daripada sektor awam (termasuk IPTA), tiga belas daripada sektor perdagangan, lapan daripada firma audit dan satu daripada sektor lain. Hasil kajian ini mungkin tidak mewakili semua majikan para graduan. Cadangan yang dikemukakan oleh majikan boleh digunakan sebagai input industri untuk tujuan penambahbaikan kualiti graduan.

Penemuan Pencapaian Hasil Pembelajaran

1. **Perakaunan Kewangan.** Secara keseluruhan majikan berpuas hati dengan pencapaian graduan terhadap semua hasil pembelajaran. Namun, kebolehan menyediakan penyata kewangan disatukan (*consolidated financial statements*) masih belum mencapai tahap memuaskan. Kebolehan penyediaan penyata aliran tunai menerima skor tertinggi (3.43) manakala kebolehan menyediakan penyata kewangan disatukan menerima skor terendah (2.78). Penemuan ini wajar kerana kebolehan menyediakan penyata kewangan disatukan memerlukan kemahiran aplikasi pada tahap yang lebih tinggi dan pengalaman kerja.

2. **Perakaunan Pengurusan.** Majikan memberi skor tertinggi (3.20) pada kebolehan graduan membezakan elemen kos dan aplikasi kaedah pengekoskan. Namun, skor kurang daripada 3 diberi bagi kebolehan: (i) mengaplikasikan teknik perakaunan pengurusan strategik, (ii) menilai prestasi perniagaan, dan (iii) menangani isu motivasi, gelagat dan etika dalam perancangan pengurusan. Penemuan kurang memuaskan bagi ketiga-tiga jenis kebolehan ini wajar kerana keupayaan tersebut memerlukan kemahiran aplikasi pada tahap yang lebih tinggi dan pendedahan pengalaman kerja.

3. **Audit.** Graduan mempunyai kefahaman yang tinggi tentang objektif audit dan tanggungjawab juruaudit (3.30) tetapi kurang mampu menilai kepentingan dan implikasi penggunaan IT terhadap aktiviti dan proses perniagaan (2.89). Penemuan seperti ini wajar kerana kebolehan menilai impak IT dalam

perniagaan pelanggan memerlukan kemahiran aplikasi pada tahap yang lebih tinggi dan pengalaman kerja yang cukup.

4. **Percukaian.** Secara keseluruhan skor untuk hasil pembelajaran percukaian adalah memuaskan (sekitar skor 3). Kebolehan graduan menentukan dan mencadangkan tempoh asas berhubung dengan permulaan perniagaan dan perubahan tempoh perakaunan mendapat skor tertinggi 3.12. Walau bagaimanapun, pengetahuan mereka tentang sistem dan prinsip dalam konteks penaksiran, pungutan dan rayuan mendapat skor terendah (3.04). Kekurangan pengetahuan pelajar tentang kes rayuan dan penaksiran memerlukan pengetahuan yang lebih lanjut yang hanya diperoleh selepas graduan mendapat pendedahan pengalaman kerja yang mencukupi.
5. **Kewangan.** Pada keseluruhannya, skor bagi hasil pembelajaran subjek kewangan adalah kurang memuaskan (kurang daripada 3) kecuali bagi hasil pembelajaran untuk menjelaskan, menggunakan dan menganalisis konsep dan teknik pengurusan kewangan (3.05).
6. **Pengurusan.** Graduan menerima skor 3.21 bagi keupayaan menerangkan prinsip, fungsi, dan proses pengurusan dan skor 3 bagi analisis persekitaran organisasi. Secara keseluruhan, majikan memberi penilaian yang memuaskan untuk hasil pembelajaran kursus pengurusan.

Kursus		N	Purata	Sisihan Piawai	Min - Maks
Perakaunan Kewangan					
i.	Menerangkan kerangka konsep untuk pelaporan kewangan.	27	3.15	0.77	1 - 5
ii.	Mengaplikasikan piawaian perakaunan MASB yang relevan untuk mengakaunkan transaksi atau aktiviti tertentu.	27	3.11	0.80	1 - 4
iii.	Menyediakan penyata aliran tunai.	28	3.43	1.10	2 - 5
iv.	Menganalisa penyata kewangan dan maklumat lain yang berkaitan menggunakan laporan tahunan dan interim.	28	3.25	1.04	1 - 5
v.	Mengaplikasi piawaian perakaunan yang bersesuaian untuk mengakaunkan instrumen kewangan.	28	3.00	0.86	1 - 5
vi.	Menyediakan penyata kewangan yang disatukan untuk struktur kumpulan asas dan kumpulan syarikat yang kompleks.	27	2.78	0.97	1 - 5
Perakaunan Pengurusan					
i.	Membezakan elemen kos dan cara perakaunan yang sesuai dan mengaplikasikan/ menggunakan pelbagai kaedah pengekosan untuk pengekosan produk dan perkhidmatan.	25	3.20	0.87	2 - 5
ii.	Mengguna pelbagai teknik pembelanjawanan, konsep kos dan hasil relevan.	25	3.08	0.81	2 - 5
iii.	Mengambil kira motivasi, isu gelagat dan etika dalam perancangan pengurusan.	25	2.92	0.10	1 - 5

Kursus		N	Purata	Sisihan Piawai	Min - Maks
iv.	Mengguna teknik perakaunan pengurusan strategik untuk perancangan, kawalan dan pembuatan keputusan dan menilai prestasi perniagaan.	25	2.72	0.84	1 - 5
Audit					
i.	Menjelaskan objektif pengauditan dan tanggungjawab juruaudit, pihak kawalselia, pihak berkuasa, dan keperluan yang relevan.	27	3.30	1.07	1 - 5
ii.	Menganalisis masalah kawalan dalaman sebuah syarikat dan cadangkan penyelesaian yang boleh dilaksanakan.	27	3.07	1.14	1 - 5
iii.	Menilai dapatan audit, semakan peristiwa menyusul, kontingensi dan komitmen di penghujung audit serta menilai kesesuaian prosedur audit kumpulan dari segi bentuk prosedur, kecukupan prosedur dan bila ia dilaksanakan.	26	2.96	1.08	1 - 5
iv.	Menilai pentingnya teknologi maklumat klien dan implikasinya ke atas aktiviti perniagaan dan proses audit.	27	2.89	0.93	1 - 5
Percukaian					
i.	Memberi penjelasan mengenai sistem dan prinsip yang berkaitan dengan situasi sebenar dalam konteks penilaian, kutipan dan rayuan.	25	3.04	1.14	1 - 5
ii.	Mengira cukai pendapatan untuk	25	3.08	1.15	1 - 5

Kursus		N	Purata	Sisihan Piawai	Min - Maks
	individu, cukai pendapatan untuk syarikat, CKHT dan percukaian tak langsung.				
iii.	Menentu dan mencadangkan tempoh asas berkaitan dengan pemulaan dan perubahan tempoh perakaunan.	25	3.12	1.13	1 - 5
Sistem Maklumat Perakaunan					
i.	Menerangkan proses perniagaan, teknologi yang berkaitan, infrastruktur dan cabaran	25	3.04	0.89	1 - 4
ii.	Menggunapakai pelbagai pendekatan untuk membangunkan sistem maklumat perakaunan, menilai dan mengguna perisian pengurusan projek yang bersesuaian.	25	3.08	0.95	1 - 5
Kewangan					
i.	Mengaplikasi teknik alternatif yang berbeza untuk mengira harga saham, bon dan nilai derivatif lain.	21	2.86	0.78	1 - 4
ii.	Mengaplikasi pelbagai teknik dan menilai kekangan pembelanjawanan modal yang berkaitan dengan pilihan sebenar.	22	2.91	0.87	1 - 4
iii.	Menjelaskan, mengaplikasi dan menganalisa konsep dan teknik pengurusan, merancang dan meramal dana yang diperlukan dan mengenalpasti sumber pembiayaan.	22	3.05	0.10	1 - 5
iv.	Mengenalpasti isu-isu penting dalam kewangan	21	2.76	0.94	1 - 5

Kursus		N	Purata	Sisihan Piawai	Min - Maks
	antarabangsa dan menggunakan teori kewangan antarabangsa untuk menyelesaikan isu.				
Pengurusan					
i.	Menjelaskan prinsip, fungsi dan proses pengurusan organisasi.	24	3.21	0.88	2 - 5
ii.	Menganalisa persekitaran perniagaan, merancang, melaksanakan strategi dan menilai dan mengawal strategi yang dilaksanakan.	24	3.00	0.66	2 - 4
Tahap Kemahiran Graduan					
i.	Kemahiran berkomunikasi lisan dalam Bahasa Inggeris	28	2.96	0.69	1 - 4
ii.	Kemahiran berkomunikasi lisan dalam Bahasa Melayu	28	3.82	0.94	2 - 5
iii.	Kemahiran penulisan Bahasa Inggeris	28	2.75	0.75	1 - 4
iv.	Kemahiran penulisan Bahasa Melayu	28	3.64	0.95	1 - 5
v.	Pemikiran kritikal dan kemahiran penyelesaian masalah	28	2.82	0.86	1 - 4
vi.	Kemahiran bekerja berpasukan	28	3.46	0.84	2 - 5
vii.	Profesionalisme etika dan moral	28	3.61	1.07	1
viii.	Kemahiran teknologi maklumat	28	3.25	0.75	1

Nota: 1 sangat rendah, 2 rendah 3 memuaskan 4 tinggi 5 sangat tinggi

Jadual 2: Penilaian Majikan terhadap Prestasi Pelajar

Hasil kajian menunjukkan graduan mempunyai keupayaan yang memuaskan untuk berkomunikasi dalam Bahasa Melayu secara lisan dan bertulis. Graduan juga menampilkan kemampuan yang baik dalam moral dan etika profesional, kemahiran bekerja secara berkumpulan dan kemahiran teknologi maklumat. Namun, graduan lemah dalam kemahiran berkomunikasi dalam Bahasa Inggeris, daya berfikir kritikal dan kemahiran menyelesaikan masalah. Tugas untuk meningkatkan kemahiran ini merupakan cabaran kepada IPT, graduan dan majikan.

Pada umumnya, kepuasan majikan terhadap pengetahuan dan kemahiran graduan masih belum mencapai tahap yang dikehendaki. Tiada satu pun item pengukuran pengetahuan atau kemahiran yang mencapai skor purata lebih daripada 4 dengan skor penuh 5. Ini bermakna masih ada ruang untuk penambahbaikan dilakukan terutamanya untuk perkara berikut:

1. Kurikulum perlu merangkumi penilaian kompetensi pada tahap yang lebih tinggi selaras dengan taksonomi Bloom.
2. Latihan industri yang berkesan daripada segi tugas yang membantu pencapaian hasil pembelajaran program.
3. Kemahiran graduan berkomunikasi dan bersikap proaktif.
4. Pemikiran kritikal dan kemahiran menyelesaikan masalah.

Cadangan tersebut di atas membolehkan jawatankuasa Hala Tuju 3 mengenal pasti bahagian dalam kurikulum dan pedagogi pengajaran yang lebih baik.

Sebagai kesimpulan, penemuan ini menunjukkan tidak semua hasil pembelajaran yang digariskan dalam Laporan Hala Tuju 2 telah tercapai pada tahap pencapaian yang sama. Secara keseluruhan, tahap kepuasan majikan adalah pada tahap sederhana iaitu di antara skor 3 (memuaskan) hingga 4 (tinggi). Bagi semua subjek utama, majikan berpuas hati dengan kebolehan graduan menguasai prinsip dan pengetahuan asas. Penilaian yang kurang tinggi diberi pada topik lanjutan seperti penyediaan penyata kewangan disatukan, isu berkaitan dengan perakaunan pengurusan strategik dan implikasi penggunaan

teknologi maklumat terhadap proses perniagaan. Penilaian seperti ini memang wajar kerana kebolehan melaksanakan khidmat tersebut memerlukan kemahiran aplikasi pada tahap yang lebih tinggi dan pengalaman kerja yang mencukupi. Kebolehan tersebut akan hanya tercapai selepas graduan bekerja dan menerima pendedahan aplikasi yang relevan. Laporan Hala Tuju 3 mencadangkan beberapa pendekatan untuk menangani isu ini seperti yang dicadangkan dalam bahagian 9.0 (Cadangan Penambahbaikan).

6.5 Bengkel Semakan Kurikulum

Bengkel Semakan Kurikulum telah diadakan pada 20 dan 21 November 2012 di Hotel Pacific Regency, Kuala Lumpur. Bengkel tersebut bertujuan menyemak semula kurikulum yang sedia terkandung dalam Laporan Hala Tuju 2. Ahli bengkel terdiri daripada wakil akademik daripada IPT, wakil industri dan profesion. Sembilan kumpulan kecil telah dibentuk untuk meneliti semula kandungan kursus utama perakaunan. Senarai nama ahli jawatankuasa kecil penilaian semula Hala Tuju 3 program sarjana muda perakaunan disertakan dalam Lampiran A. Penyemakan semula tersebut telah mengambil kira maklum balas daripada industri dalam kajian dan bengkel yang dijalankan oleh jawatankuasa Hala Tuju 3 ini. Hasil penyemakan semula kandungan kursus tersebut telah membuahkan penambahbaikan yang diringkaskan dalam jadual berikut.

Kursus	Penambahbaikan
A – Bidang Utama	
PERAKAUNAN DAN PELAPORAN KEWANGAN	<ul style="list-style-type: none"> - Mengurangkan enam kursus kepada lima kursus. Pengurangan ini disebabkan oleh pengguguran topik asas yang telah dipelajari pada tahap matrikulasi, STPM dan diploma. Topik “<i>reconstruction</i>” digugurkan dan perlu diajar dalam kursus Pengurusan Kewangan. - Menggunakan kaedah pengajaran berasaskan kerangka kerja IFRS (<i>framework based teaching IFRS</i>) yang memberi penekanan kepada empat peringkat pengajaran dan pembelajaran. - Merujuk kepada MFRS yang berkaitan bagi setiap elemen penyata kewangan pada empat peringkat yang berbeza. - Melatih pensyarah kaedah pengajaran berasaskan kerangka kerja IFRS dengan kerjasama pihak MASB dan IASB. - Menyediakan bahan pengajaran sejajar dengan kaedah pengajaran yang baru – seperti buku teks berasaskan kerangka kerja IFRS dan kajian kes. - Menetapkan mekanisme penilaian yang bersesuaian dengan kaedah pengajaran berasaskan kerangka kerja IFRS.
PERAKAUNAN PENGURUSAN	<ul style="list-style-type: none"> - Meningkatkan penggunaan teknik Perakaunan Pengurusan Strategik dan penilaian prestasi. - Menambah beberapa tajuk baru termasuk: <ul style="list-style-type: none"> (a) Pengkosan Perkhidmatan. (b) Pengurusan Rantaian Bekalan (<i>Supply Chain Management</i>). (c) Pengurusan Kos Persekitaran - Menggalakkan penggunaan kes bagi pengajaran yang melibatkan gelagat dan etika.
PERCUKAIAN	<ul style="list-style-type: none"> - Memperkenalkan tajuk baru dan penting dalam Kursus Percukaian 3 termasuk: <ul style="list-style-type: none"> (a) Perkongsian – liabiliti terhad. (b) SST/GST.

Kursus	Penambahbaikan
	<ul style="list-style-type: none"> (c) <i>Badges of trade</i>. (d) Industri khusus. (e) Harga pindahan dan APA. (f) Syarikat pegangan pelaburan. (g) E-perdagangan dan Permanent Establishment.
AUDIT	<ul style="list-style-type: none"> - Pengajaran pengauditan berpandukan garis panduan IFAC 2011 iaitu "Guide to Using ISAs in the Audit of Small-Medium Entities". - Membangun set latihan yang komprehensif dengan dokumen urusanniaga yang lengkap. - Melibatkan pengamal profesion dalam pengajaran dan penghasilan kes audit. - Menekankan penggunaan perisian audit terkini dalam pengajaran seperti memperkenalkan kes latihan untuk CAAT (Audit Teknik Berpandukan Komputer). - Mengemaskini topik isu-isu audit semasa seperti "Role of Audit in Enhancing Competition Act 2010". - Memperkenalkan topik baharu iaitu Tadbir Urus Korporat dan Pemalsuan Laporan Kewangan. - Memperkenalkan kursus Audit Dalaman sebagai kursus elektif. - Pensyarah perlu mengemas kini pengetahuan dalam ISA dan MFRS untuk membolehkan pengajaran yang lebih berkesan.
SISTEM MAKLUMAT PERAKAUNAN	<ul style="list-style-type: none"> - Mengurangkan bilangan kursus wajib IT daripada tiga kepada dua kursus. - Menambah tajuk baru: <ul style="list-style-type: none"> (a) Perkhidmatan berkongsi. (b) <i>Cloud computing</i>. (c) Integrasi perniagaan ERP. (d) Teknik pengurusan projek. (e) Reka bentuk dan pengurusan pangkalan data. - Memasukkan aplikasi perisian lembut (Microsoft Office) dalam kursus berkaitan seperti perakaunan pengurusan,

Kursus	Penambahbaikan
	audit dan perakaunan kewangan.
KAJIAN KES BERSEPADU (ICS)	<ul style="list-style-type: none"> - Meningkatkan penghasilan kes. - Melatih pensyarah untuk menguasai kaedah pengajaran kes termasuk penilaian berterusan dan skima pemarkahan ICS. - Meningkatkan penglibatan pengamal profesion dalam penyediaan dan pengendalian ICS. - Menambahkan kemudahan pengendalian ICS.
KEWANGAN	<ul style="list-style-type: none"> - Menambah kursus kewangan daripada dua kepada tiga dengan tujuan untuk: <ul style="list-style-type: none"> (a) Memenuhi keperluan industri untuk akauntan memahami penilaian dan pengukuran instrumen kewangan bagi tujuan audit dan penyediaan laporan kewangan. (b) Menampung keperluan pengajaran topik instrumen kewangan dalam kursus perakaunan kewangan. (c) Memenuhi keperluan modal insan industri yang mempunyai pengetahuan kewangan antarabangsa, derivatif dan kewangan Islam. - Menamakan kursus kewangan kepada berikut: <ul style="list-style-type: none"> (a) Kewangan Korporat (<i>Corporate Finance</i>). (b) Pengurusan Kewangan (<i>Financial Management</i>). (c) Pasaran Kewangan dan Institusi (<i>Financial Market and Institution</i>).
B – Kursus Elektif	
AUDIT DALAMAN	<ul style="list-style-type: none"> - Memperkenalkan kursus audit dalaman sebagai kursus elektif. Di antara topik yang diliputi termasuk: <ul style="list-style-type: none"> (a) Kerangka amalan profesional antarabangsa. (b) Pengurusan aktiviti audit dalaman. (c) Alat dan teknik audit dalaman. (d) Risiko dan kawalan. (e) Peranan audit dalaman dalam tadbir urus korporat.
PERAKAUNAN URUSNIAGA	<ul style="list-style-type: none"> - Topik yang dimuatkan merangkumi isu-isu fiqh dan perakaunan kewangan Islam. Memperkenalkan empat

Kursus	Penambahbaikan
ISLAM	kursus elektif seperti berikut: (a) Perakaunan Urusniaga Kewangan Islam. (b) Perakaunan Zakat. (c) Fiqh untuk ahli ekonomi. (d) Perakaunan, Pengauditan dan Tadbir Urus Institusi Kewangan Islam.
PERAKAUNAN SEKTOR AWAM	- Menambah topik baru seperti berikut mengikut keperluan IPSAS: (a) Aset Warisan. (b) Aset Pertahanan. (c) Aset Infrastruktur. (d) Liabiliti kontingen.

Jadual 3: Rumusan Penambahbaikan

Rangka kursus yang telah disemak semula disertakan dalam Lampiran D.

Laporan Hala Tuju 3 merumuskan supaya:

1. Subjek utama termasuk audit, percukaian, perakaunan dan pelaporan kewangan, perakaunan pengurusan, sistem maklumat perakaunan dan kewangan terus menjadi kursus wajib. Kandungan kursus diperkukuhkan dengan mengambil kira langkah yang dicadangkan dalam Jadual 3.
2. Kajian Kes Bersepadu diiktiraf sebagai kursus *capstone* yang penting untuk menyepadukan pelbagai bidang ilmu yang berkaitan di samping meningkatkan kemahiran insaniah pelajar. Kursus ini mesti diambil oleh pelajar dalam semester akhir selepas latihan industri.
3. Perakaunan Urus niaga Islam kini diperkenalkan sebagai kursus elektif selaras dengan perkembangan semasa ekonomi Islam. Cadangan ini bertujuan untuk memberi ruang kepada IPT mencerna bidang pengkhususan bagi meningkatkan nilai tambah graduan mengikut bidang kepakaran IPT masing-masing.

4. Kursus Perakaunan Sektor Awam dicadangkan menjadi kursus elektif untuk memberi ruang kepada IPT menentukan bidang pengkhususan mengikut kepakaran masing-masing bagi meningkatkan nilai tambah graduan yang dikeluarkan.
5. Kursus Pasaran Kewangan dan Institusi yang merangkumi topik penting kewangan adalah diwajibkan. Perubahan ini perlu untuk meningkatkan daya saing graduan perakaunan sejajar dengan perkembangan bidang kewangan di peringkat global.

Rasional untuk rumusan di atas dibincangkan dalam bahagian 9.1.2 (Struktur Kurikulum).

6.6 Perbincangan Kumpulan Fokus

Perbincangan kumpulan fokus bertajuk *The Way Forward towards Developing Accounting Program* telah diadakan pada 14 Disember 2012. Perbincangan yang disertai wakil utama industri dan pengamal profesion perakaunan itu bertujuan mendapat pandangan tentang perkembangan semasa dan masa depan profesion perakaunan di Malaysia. Senarai nama peserta Perbincangan Kumpulan Fokus disertakan dalam Lampiran C. Berikut ialah ringkasan persepsi daripada peserta kumpulan fokus mengenai profesion perakaunan.

- **Graduan Tidak Memenuhi Keperluan Industri**

Graduan tidak mempunyai pengetahuan dan pendedahan yang relevan yang memenuhi kehendak industri.

- **Graduan Kurang Berdaya Saing**

Untuk meningkatkan daya saing, kumpulan fokus berpendapat program perakaunan perlu menghasilkan graduan yang berdaya saing dan mampu menjadi akauntan yang boleh berkhidmat di mana-mana negara di dunia.

Oleh itu, akauntan bertauliah IAM perlu mengambil peperiksaan profesional di samping mempunyai kelayakan ijazah Sarjana Muda

Perakaunan daripada universiti yang diiktiraf mengikut Bahagian I, Jadual Pertama, Akta Akauntan 1967.

- **Kompetensi Akauntan Bertauliah**

Perlu ada usaha untuk meningkatkan kompetensi graduan sebelum dan selepas menjadi akauntan bertauliah dan menarik lebih ramai graduan menjadi akauntan bertauliah.

- **Peluang Graduan Bukan dari Bidang Perakaunan**

Untuk menambah bilangan akauntan, peluang yang lebih luas perlu diberi kepada graduan bukan Sarjana Muda Perakaunan untuk menjadi akauntan seperti yang diamalkan oleh sesetengah badan perakaunan.

Cadangan kumpulan fokus adalah seperti berikut:

- Mengambil kira input industri dalam penyemakan kandungan kursus program perakaunan yang dicadangkan dalam Laporan Hala Tuju 3.
- Mewujudkan “*exit policy*” untuk meningkatkan kebolehan komunikasi Bahasa Inggeris.
- Menetapkan laluan alternatif akauntan bertauliah di Malaysia:
 1. Sarjana Muda Perakaunan (Kepujian) 4 tahun (seperti program yang sedia ada).
 2. Sarjana Muda Perakaunan 3 tahun + 1 tahun peperiksaan seragam.
 3. Sarjana Muda Perakaunan 3 tahun + 1 tahun latihan industri.
 4. Sarjana Muda Perakaunan 3 tahun + 1 tahun peperiksaan profesional perakaunan (hanya untuk pelajar yang ingin menyambung pengajian ke tahap profesional).
- Untuk meningkatkan bilangan akauntan melalui langkah berikut:
 1. IAM menggalakkan graduan mengambil peperiksaan profesional.

2. Menawarkan program Yayasan Peneraju Pendidikan Bumiputera dan MARA kepada graduan perakaunan Bumiputera.
3. IAM memperkenalkan proses penilaian baru untuk membentuk akauntan bertauliah dengan identiti sendiri.

Secara keseluruhannya, kumpulan fokus berpendapat bahawa langkah tertentu perlu diambil untuk meningkatkan kompetensi dan bilangan akauntan profesional supaya diiktiraf di peringkat global. Ini mencerminkan hasrat supaya IAM memainkan peranan yang lebih proaktif untuk mencapai matlamat tersebut.

6.7 Perbandingan Kerangka Perundangan Perakaunan⁷

Sejak IES diperkenalkan oleh IFAC mulai tahun 2005, inisiatif telah diambil secara meluas untuk meningkatkan keupayaan dan kompetensi akauntan profesional. Untuk tujuan laporan ini, inisiatif diambil untuk meneliti pendidikan perakaunan di beberapa buah negara termasuk Singapura, Hong Kong, Australia dan New Zealand. Pemilihan negara tersebut dibuat berdasarkan persamaan sejarah perkembangan profesion perakaunan daripada segi pengaruh unsur penjajahan British dan saingan untuk menarik dan mengekalkan akauntan. Perbandingan ini dijangka dapat memberi pemahaman tentang perkembangan profesion perakaunan dan langkah strategik yang diambil bagi mengekalkan daya saing graduan perakaunan dan akauntan profesional di negara tersebut.

Singapura

Di Singapura, *Singapore Accountancy Commission* (SAC) merupakan badan yang bertanggungjawab merangka kelayakan perakaunan profesional yang membawa unsur jenama tempatan negara itu. SAC telah membentuk

⁷ Disusun dan dibentangkan oleh Profesor Dr Susela Devi (Fakulti Perniagaan dan Perakaunan, Universiti Malaya), ahli Jawatankuasa Induk Hala Tuju 3

Singapore Qualification Programme (SQP) pada Julai 2012 dan dilaksanakan sepenuhnya dengan memulakan pendaftaran pelajar pada Jun 2013. SAC berusaha menjadikan SQP sebagai kelayakan profesional perakaunan yang diiktiraf untuk menjadikan Singapura sebagai pusat perakaunan global terkehadapan dalam proses pembangunan bakat, pendidikan, kepimpinan dan profesional. *Institute of Certified Public Accountants of Singapore (ICPAS)* diberi mandat untuk mengendalikan SQP. Semua graduan universiti di Singapura perlu mengambil SQP untuk menjadi akauntan bertauliah di negara tersebut.

SQP direka bentuk bagi melengkapi pendidikan di universiti untuk melahirkan akauntan bertauliah. Program SQP mengembangkan pengetahuan yang diperoleh daripada universiti dan membantu mengukuhkan keupayaan graduan perakaunan melalui pengalaman praktikal yang diwajibkan. SQP dijangka meningkatkan mobiliti pekerjaan akauntan dan membolehkan firma audit mengambil graduan bukan perakaunan bagi menyediakan kumpulan bakat dengan pelbagai kemahiran dan latar belakang. SQP membuka laluan kepada graduan disiplin lain untuk menjadi akauntan profesional yang diiktiraf secara global dan menjadikan Singapura sebagai pusat pendidikan perakaunan serantau.

Hong Kong

Inisiatif yang serupa dilaksanakan di Hong Kong sejak tahun 2000. *Hong Kong Institute of Certified Public Accountants (HKICPA)* adalah satu-satunya badan yang mempunyai kuasa undang-undang untuk mendaftar dan menganugerahkan sijil amalan kepada CPA Hong Kong. Sejak tahun 2001 HKICPA telah membentuk *Qualification Programme (QP)* dan menjadikannya sebagai syarat utama keahlian institut tersebut. QP merupakan program latihan menyeluruh yang memberikan pengetahuan dan kemahiran yang perlu untuk menjadi CPA. QP merupakan kemuncak kejayaan dalam proses pendidikan perakaunan profesional. Pelajar QP perlu menyelesaikan empat modul dan peperiksaan akhir 6 jam (mengandungi dua kertas peperiksaan 3

jam). Di samping itu, mereka wajib memenuhi keperluan Latihan Praktikal yang ditetapkan oleh HKICPA.

HKICPA mengiktiraf tiga kelayakan untuk mendaftar sebagai pelajar QP:

- a. Ijazah perakaunan yang diiktiraf.
- b. Ijazah bukan perakaunan yang telah mengikuti Program Pertukaran.
- c. Ijazah di bawah *Hong Kong Institute of Accredited Accounting Technicians* (HKIAAT) yang telah melalui Program Asasi atau Peperiksaan *Bridging Profesional*.

Saluran melalui kelayakan ijazah perakaunan daripada universiti yang diiktiraf oleh HKICPA merupakan saluran utama diamalkan di Hong Kong. Mulai tahun 2012, tempoh kurikulum perakaunan di universiti telah ditingkatkan daripada 3 tahun kepada 4 tahun. Perubahan ini selari dengan polisi universiti menawarkan pengajian ijazah sarjana muda 4 tahun. Amalan yang sama juga berlaku di Negara China yang menawarkan ijazah perakaunan sarjana muda 4 tahun.

Jelas bahawa pendidikan akauntan profesional di Hong Kong diasaskan pada pendidikan universiti yang dilengkapi dengan pengalaman kerja dan kelayakan QP.

New Zealand dan Australia

Pengajian sarjana muda adalah 3 tahun ketika ini di Australia dan New Zealand. Program perakaunan di universiti di Australia dan New Zealand memerlukan masa tiga tahun kerana kursus universiti dan latihan industri tidak disyaratkan untuk pengijazahan.

Program CA dibentuk oleh *New Zealand Institute of Chartered Accountants* (NZICA) di New Zealand dan *Institute of Chartered Accountants (ICAA)* di Australia. Program ini telah dilancarkan pada Februari 2013. Program ini

mengambil tempoh pengajian 3 tahun dan melibatkan penilaian secara ‘*online*’ dan perjumpaan bengkel. Program ini mengiktiraf kelayakan profesional negara masing-masing.

Malaysia

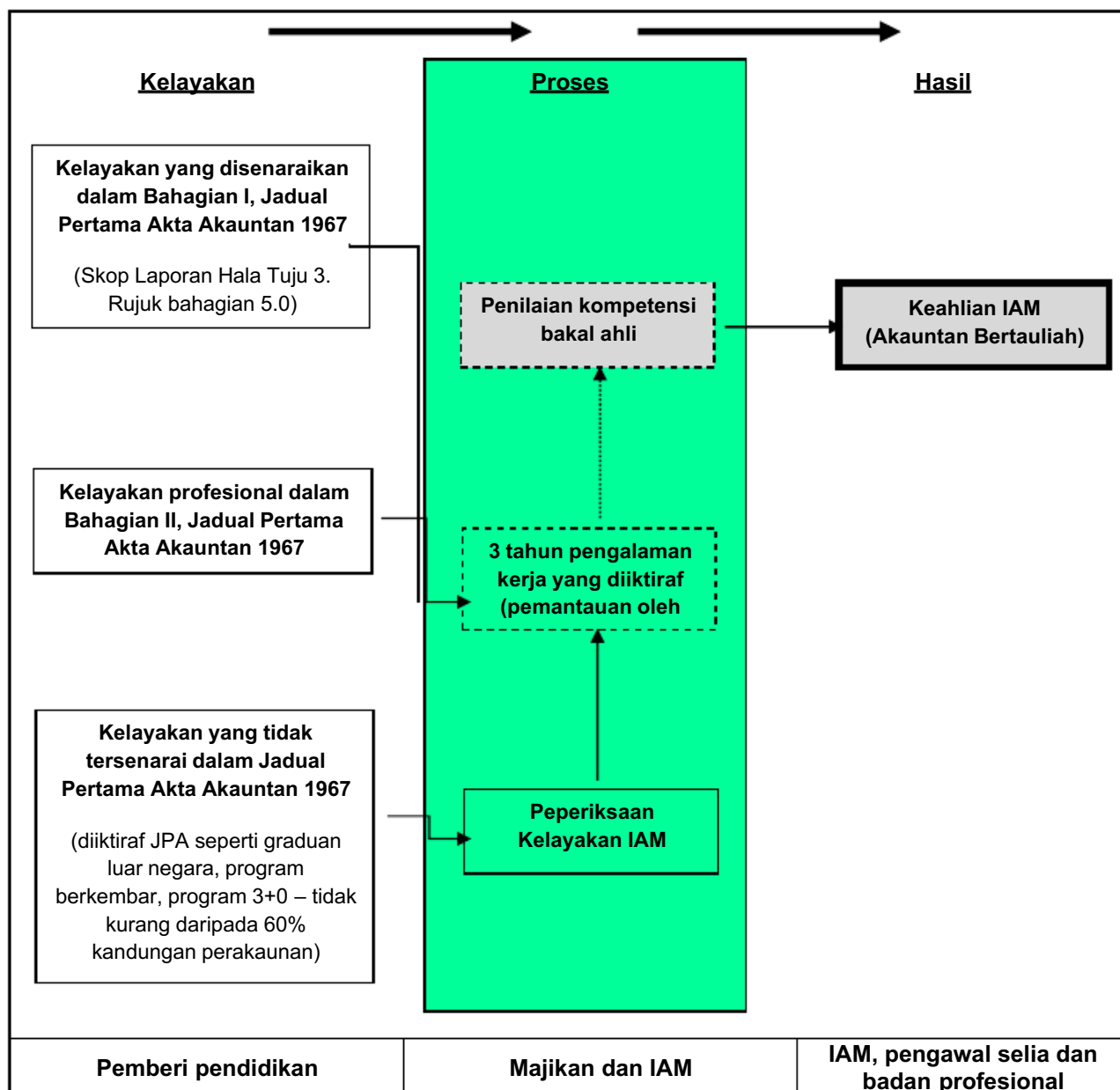
Penerimaan industri terhadap graduan perakaunan IPT merupakan penentu utama mutu pendidikan perakaunan di Malaysia. Tahap kompetensi seharusnya dinilai berdasarkan ilmu yang diperoleh di universiti dan kebolehan graduan di tempat kerja. Di Malaysia, pengetahuan ilmu perakaunan dan kebolehan melalui pengalaman kerja merupakan komponen utama yang menjadi syarat keahlian IAM. Kedua-dua laluan untuk menjadi akauntan bertauliah yang diiktiraf IAM melalui Bahagian I dan Bahagian II, Jadual Pertama, Akta Akauntan 1967 mensyaratkan kedua-dua komponen tersebut. IAM juga memberi laluan kepada graduan Sarjana Muda Perakaunan, Perniagaan dan Kewangan yang tidak diiktiraf di negara ini dengan menyediakan peperiksaan kelayakan, iaitu *MIA Qualifying Examination* (MIA QE) sebagai kelayakan alternatif untuk menjadi akauntan bertauliah.

Laluan untuk menjadi akauntan bertauliah di Malaysia yang dicadangkan oleh Laporan Hala Tuju 2 mengambil kira tiga komponen penting termasuk pengetahuan, kemahiran dan nilai etika yang secara kolektif membentuk kompetensi akauntan profesional. Cadangan laluan yang dikemukakan oleh

Laporan Hala Tuju 2 tersebut memberi IAM peranan untuk memantau keperluan pengalaman kerja 3 tahun bagi memenuhi keperluan piawaian pendidikan perakaunan antarabangsa IES 5. Laporan Hala Tuju 2 juga mencadangkan IAM mewujudkan mekanisme pembentukan kecekapan dan kompetensi bakal akauntan bagi memenuhi keperluan piawaian pendidikan perakaunan antarabangsa IES 6. Lihat Rajah 1.

Kesimpulan

Perbandingan kerangka perundangan bagi pendidikan perakaunan di beberapa buah negara serantau termasuk Singapura, Hong Kong, Australia dan New Zealand menunjukkan bahawa Ijazah Sarjana Muda Perakaunan merupakan syarat untuk menjadi akauntan bertauliah di negara berkenaan. Program sarjana muda membekalkan pelajar dengan pendidikan menyeluruh meliputi aspek pengetahuan, kemahiran dan nilai etika mulia. Pendidikan menyeluruh ini menyediakan asas untuk memikul tanggungjawab sebagai akauntan bertauliah. Jawatankuasa ini berpandangan agar syarat yang sama juga digunakan bagi tujuan pentauliahan akauntan di negara ini.



Rajah 1: Lalan Menjadi Akauntan Bertauliah (Adaptasi daripada Laporan Hala Tuju 2 2006, muka surat 42)

Setakat ini IAM telah berjaya mewujudkan program *Chartered Accountant's Relevant Experience (CARE)*⁸ yang merupakan program penilaian berstruktur yang diasaskan pada pendekatan *mentor – mentee* untuk memantau pengalaman praktikal seseorang mentee. Program CARE ini dilaksanakan bagi memenuhi keperluan *IFAC IES 5, Practical Experience Requirements*. Program ini diperkenalkan pada 1 November 2009 selaras

⁸ Rujuk www.care.org.my

dengan cadangan Laporan Hala Tuju 2, 2006. Program ini diperkemaskan lagi pada tahun 2012. Program ini menggariskan pelbagai kompetensi yang perlu diperoleh oleh seseorang sebelum ia layak memohon keahlian IAM sebagai akauntan bertauliah.

Program CARE diwujudkan dengan tujuan untuk memberi panduan kepada para graduan dan memastikan mereka mencapai tahap kompetensi profesional yang sesuai untuk layak menjadi akauntan bertauliah di negara ini. Pelaksanaan CARE membolehkan seorang mentee memperoleh pengalaman yang dapat mempamerkan yang mereka mempunyai pengetahuan, kemahiran, nilai etika dan sikap profesional yang diperlukan untuk melaksanakan kerja kompetensi profesional dan terus membangun dalam kerjayanya sebagai seorang akauntan. Pelaksanaan program CARE oleh IAM memberi panduan kepada calon yang ingin menjadi ahli IAM sebagai CA supaya mendapat penilaian yang baik sesuai dengan keperluan seorang akauntan bertauliah.

Namun, penilaian kompetensi bakal akauntan masih belum dilaksanakan bagi memastikan akauntan mencapai tahap kompetensi yang tinggi sejajar dengan kewibawaan akauntan profesional serantau. Komponen penilaian kompetensi yang dicadangkan dalam Laporan Hala Tuju 2 yang dipertanggungjawabkan pada IAM masih dalam proses pelaksanaan. Berbanding dengan negara lain seperti dibincangkan di atas, Malaysia perlu membentuk kerangka kelayakan perakaunan profesional yang membawa unsur jenama tempatan negara ini di samping meningkatkan tahap keupayaan dan daya saing yang lebih tinggi di peringkat antarabangsa.

7.0 TADBIR URUS PENDIDIKAN PERAKAUNAN DI MALAYSIA

Laluan untuk menjadi akauntan bertauliah di Malaysia yang ditunjukkan dalam Rajah 1 ditadbir urus oleh dua kementerian iaitu Kementerian Pendidikan Tinggi dan Kementerian Kewangan. Lihat Rajah 2. Kementerian Pendidikan Tinggi menyediakan dan memantau kelayakan perakaunan. Di bawah Kementerian Pendidikan Tinggi, tugas menyediakan graduan dengan kelayakan perakaunan dilaksanakan oleh IPT yang dipantau oleh Jabatan Pendidikan Tinggi. Program pendidikan perakaunan yang dipantau pelaksanaannya oleh Kementerian Pendidikan Tinggi telah dibentuk dengan mengambil kira keperluan IFAC yang disarankan dalam piawaian pendidikan antarabangsa yang dikenali sebagai *International Education Standards* (IES).

IPT dan IAM berperanan memastikan penguatkuasaan IES sebagai unsur penting pembentukan akauntan di Malaysia. IAM merupakan ahli IFAC yang mewakili Malaysia. IAM perlu memastikan keperluan IES yang dikeluarkan oleh IFAC dipatuhi oleh semua badan yang tersenarai dalam Bahagian I dan Bahagian II, Jadual Pertama, Akta Akauntan 1967. Di bawah piawaian IFAC tersebut, lapan IES berasingan telah digubal yang masing-masing meliputi aspek tertentu pendidikan perakaunan seperti dalam Jadual 4.

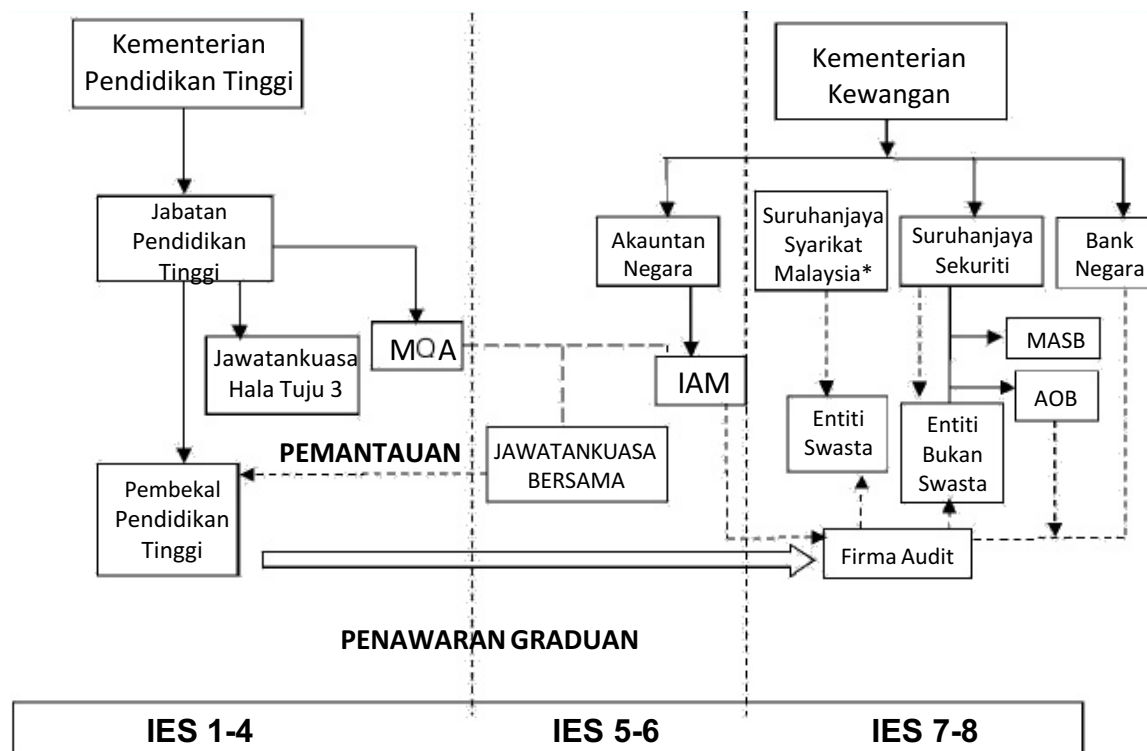


Standard		Tarikh Kuat kuasa
IES 1	<i>Entry Requirements to Profesional Accounting</i>	
(Revised)	<i>Education Programs</i>	1 Julai 2014
IES 2	<i>Initial Profesional Development – Technical</i>	
(Revised)	<i>Competence</i>	1 Julai 2015
IES 3	<i>Initial Profesional Development - Profesional Skills</i>	
(Revised)		1 Julai 2015
IES 4	<i>Initial Profesional Development – Profesional</i>	
(Revised)	<i>Values, Ethics and Attitudes</i>	1 Julai 2015
IES 5	<i>Initial Profesional Development – Practical</i>	
(Revised)	<i>Experience</i>	1 Julai 2015
	<i>Requirements</i>	
IES 6	<i>Initial Profesional Development – Assessment of</i>	
(Revised)	<i>Profesional Competence</i>	1 Julai 2015
IES 7	<i>Continuing Profesional Development: A Program of</i>	
(Redrafted)	<i>Lifelong Learning and Continuing Development of</i>	1 Januari
	<i>Profesional Competence</i>	2014
IES 8	<i>Competence Requirements for Audit Professionals</i>	1 Julai 2008

Sumber: IFAC, 2014

Jadual 4: Standard Pendidikan Antarabangsa IFAC

Manakala proses untuk membangun dan menyediakan penilaian tahap kompetensi bakal akauntan pula terletak di bawah Kementerian Kewangan. Peranan mengawal dan memantau profesion perakaunan merupakan bidang kuasa IAM yang diturun kuasa oleh Kementerian Kewangan melalui Perbendaharaan Malaysia. Graduan perakaunan perlu memperoleh pengalaman kerja 3 tahun dari industri sebelum menjadi ahli IAM dan diiktiraf sebagai akauntan. Selama tiga tahun ini, individu yang mempunyai kelayakan perakaunan yang diiktiraf yang ingin menjadi akauntan di negara ini seharusnya melalui proses pembangunan profesional yang dikendalikan oleh IAM seperti dalam Rajah 1.



* Nota: Di bawah Kementerian Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan.

Rajah 2: Kerangka Tadbir Urus Pendidikan Perakaunan di Malaysia

Rajah 2 menunjukkan hubungan di antara Kementerian Kewangan dan Kementerian Pendidikan Tinggi melalui agensi masing-masing dalam melaksanakan dan memantau proses pembangunan pendidikan dan profesion perakaunan di Malaysia. Bagi tujuan memperoleh kelayakan perakaunan, IPT dan MQA adalah dua agensi utama di bawah Kementerian Pendidikan Tinggi yang terlibat secara langsung dengan penghasilan graduan perakaunan. Peranan IPT dan MQA diterangkan dalam perenggan berikut.

Peranan IPT dan MQA

IPT memainkan peranan utama menyediakan graduan perakaunan yang berkelayakan. Graduan IPT merupakan input kepada profesion perakaunan. Selaras dengan itu, IPT seharusnya memastikan graduan mempunyai pengetahuan dan kemahiran intelektual, teknikal, *interpersonal*, komunikasi, ICT dan pengurusan organisasi serta mempunyai sifat berhemah dan berjiwa mulia. Setelah menamatkan pengajian di IPT, graduan melalui proses pembinaan kecekapan akauntan dengan menjalani latihan yang dijalankan oleh pengamal perakaunan sekurang-kurangnya selama tiga tahun. Dalam

tempoh pembentukan kompetensi profesional tersebut. IAM dan industri harus mengambil tanggungjawab dalam pembentukan kompetensi profesional bakal akauntan dengan mengadakan siri latihan yang diperlukan.

MQA merupakan sebuah badan berkanun yang ditubuhkan di bawah Akta Kelayakan Malaysia 2007 pada 1 November 2007. MQA mengakreditasi program akademik yang dikeluarkan oleh IPT dan memberi kemudahan akreditasi kelayakan akademik. Peranan utama MQA ialah melaksanakan Kerangka Kelayakan Malaysia (MQF) sebagai asas jaminan kualiti pendidikan tinggi dan menjadi rujukan kriteria dan piawaian kelayakan kebangsaan⁹.

Di samping itu, MQA juga menilai kelayakan luar negara dan menaksir kesetaraan dengan kelayakan di Malaysia di peringkat sekolah menengah dan IPT. Struktur organisasi MQA mengambil kira panduan amalan baik agensi jaminan kualiti antarabangsa. Sebagai badan akreditasi yang bertaraf antarabangsa, MQA bertanggungjawab terhadap kualiti pendidikan tinggi di negara ini. Oleh itu, kualiti pendidikan tinggi di Malaysia ditanda aras pada definisi jaminan kualiti konvensional dan penambahbaikan kualiti berterusan.

Pada kesimpulannya, IPT menghasilkan graduan dengan kelayakan Sarjana Muda Perakaunan manakala MQA pula memastikan program yang dilaksanakan itu mematuhi keperluan minimum piawaian pendidikan perakaunan negara yang ditetapkan. IPT juga perlu memastikan bahawa program Sarjana Muda Perakaunan ditawarkan mematuhi Laporan Hala Tuju Program Perakaunan sebagai tanda aras pengiktirafan oleh IAM di bawah Bahagian I, Jadual Pertama, Akta Akauntan 1967.

⁹ Secara khusus, fungsi MQA adalah untuk:

- Melaksanakan MQF sebagai rujukan kelayakan Malaysia.
- Membangun piawaian dan ukuran yang relevan sebagai rujukan untuk pengijazahan.
- Memberi jaminan kualiti institusi dan program pendidikan tinggi.
- Mengakreditasi kursus yang memenuhi kriteria dan piawaian.
- Memudahkan pengiktirafan dan penyampaian kelayakan.
- Menjaga Daftar Kelayakan Malaysia.

Peranan IAM

IAM yang berada di bawah naungan Kementerian Kewangan pula bertanggungjawab secara langsung dengan pembangunan kompetensi akauntan. Tugas tersebut diturunkan kepada IAM melalui Pejabat Akauntan Negara (*Accountant General Office*). IAM bertanggungjawab mengeluarkan penganugerahan kelayakan akauntan bertauliah, CA Malaysia berdasarkan kelayakan yang diiktiraf dalam Akta Akauntan 1967 dengan pengalaman kerja yang relevan. IAM menggunakan Laporan Hala Tuju Program Perakaunan sebagai tanda aras pengiktirafan program Sarjana Muda Perakaunan yang ditawarkan IPT. Sementara IPT bertanggungjawab mengeluarkan graduan yang mempunyai keupayaan untuk dilatih sebagai ahli IAM, IAM mempunyai tanggungjawab untuk membangun dan menilai kompetensi mereka sebelum diterima sebagai ahli. Ini bermakna IAM bertanggungjawab memastikan pembangunan akauntan sebagai modal insan penting di negara ini sebelum penganugerahan tersebut. Bagi membolehkan proses pembangunan akauntan bertauliah ini dilaksanakan dengan berkesan suatu kerangka pembangunan dan penilaian kompetensi perlu dibentuk.

Sebagai badan pengawal selia, IAM mempunyai tanggungjawab menentukan keperluan terperinci pendidikan pra dan pasca kelayakan dan program pembangunan kompetensi profesional. Sebagai anggota IFAC juga, IAM perlu memastikan keperluan IES dipenuhi dalam membangun program pendidikan berterusan. IAM memainkan peranan dengan memberi input kepada pihak berkuasa perundangan berhubung dengan penerapan IES dalam sistem pendidikan perakaunan profesional di negara ini. IAM memainkan peranan yang sangat penting dalam melaksanakan pemantauan bakal ahli badan tersebut agar membentuk kompetensi masing-masing melalui pengalaman kerja yang relevan. Kerangka penilaian kompetensi perlu dibentuk bagi membolehkan IAM melaksanakan proses pembangunan akauntan bertauliah ini dengan berkesan.

Peranan Entiti Swasta, Entiti Bukan Swasta serta Firma Audit

Entiti swasta, entiti bukan swasta dan firma audit merupakan ejen utama yang sewajarnya bertanggungjawab terhadap pembentukan kemahiran praktikal dan pendedahan industri kepada pelajar program Sarjana Muda Perakaunan dan penilaian

kompetensi selepas tamat pengajian bakal akauntan. Penglibatan aktif ketiga-tiga ejen berkenaan bermula semasa program berkenaan dijalankan di IPT dan berterusan sehingga penilaian kompetensi dilaksanakan oleh IAM.

Tanggungjawab membentuk akauntan bertauliah harus dipikul oleh entiti swasta, entiti bukan swasta serta firma audit bersama IPT. Di peringkat awal, organisasi luar tersebut mempunyai tanggungjawab membantu IPT melengkapkan bakal graduan dengan pendedahan persekitaran dan amalan industri. Entiti swasta, entiti bukan swasta dan firma audit berperanan membantu IPT dalam usaha berikut:

1. Meningkatkan pencapaian tahap kompetensi graduan yang lebih tinggi melalui kerjasama berikut:
 - a. Memberi kemudahan dan bimbingan kepada pelajar yang menjalani Latihan Industri yang merupakan komponen wajib kurikulum Program Sarjana Muda Perakaunan. Pelaksanaan dan pencapaian matlamat program seperti digariskan dalam hasil pembelajaran memerlukan pendedahan industri dan latihan praktikal yang berkesan.
 - b. Menyumbang kepakaran industri yang diperlukan oleh IPT bagi memastikan objektif program tercapai. Kerjasama yang diperlukan termasuk penglibatan dalam (i) pengajaran dan pembelajaran sebagai pensyarah jemputan, (ii) penilaian dan pengemaskinian kurikulum dan program akademik lain peringkat fakulti, dan (iii) khidmat nasihat dalam pembentukan kurikulum baru.
 - c. Memberi pendedahan industri kepada pelajar melalui kegiatan seperti siri ceramah dan penulisan projek.
 - d. Membantu IPT dalam pembentukan kes tempatan untuk kegunaan dalam pengajaran dan pembelajaran.

2. Meningkatkan kompetensi tenaga akademik melalui pendedahan dan pengalaman industri yang relevan di samping kelayakan akademik, Tahap kompetensi tenaga pengajar yang tinggi perlu bagi memastikan pelaksanaan program perakaunan di IPT memenuhi piawaian yang digariskan dan seiring dengan keperluan industri yang dinamik.
3. Memberi kerjasama kepada IAM dalam usaha meningkatkan kompetensi graduan perakaunan melalui proses penilaian kompetensi. Kerjasama entiti swasta, entiti bukan swasta dan firma audit memberi bimbingan berterusan perlu bagi memastikan bakal akauntan mencapai tahap kompetensi yang tinggi.

Peranan entiti swasta, entiti bukan swasta serta firma audit penting bagi menghasilkan akauntan bertauliah yang seimbang daripada aspek pengetahuan, pengalaman, kemahiran insaniah, dan penguasaan aplikasi tahap tinggi. Justeru, semua pihak yang terlibat dalam proses melahirkan akauntan bertauliah perlu memahami bahawa usaha menyerlahkan kualiti pendidikan perakaunan adalah merupakan tanggungjawab bersama.

Peranan Securities Commission (SC) dan Audit Oversight Board (AOB)

Di bawah Kementerian Kewangan juga, SC bertanggungjawab memantau firma audit, melalui AOB agar firma audit menghasilkan kualiti perkhidmatan yang terjamin. Kualiti perkhidmatan yang baik memerlukan akauntan yang mempunyai tahap kompetensi tinggi. Oleh yang demikian, firma audit juga bertanggungjawab untuk terus membangunkan kompetensi graduan baru yang diambil bekerja untuk mencapai tahap yang sesuai sebelum diiktiraf sebagai ahli IAM.

Dalam usaha memperkukuhkan profesion perakaunan, SC telah menubuhkan sebuah jawatankuasa, *Committee to Strengthen the Accountancy Profesion* (CSAP), untuk membentuk dan mencadangkan strategi dan cara yang baik bagi mengukuhkan profesion perakaunan di negara ini. Jawatankuasa tersebut bertanggungjawab memberi cadangan memperbaiki sumbangan profesion perakaunan untuk meningkatkan daya saing negara selari dengan agenda transformasi ekonomi.

Tindakan ini diambil sebagai respons kepada penemuan *Report on Observance of Standards and Codes - Accounting and Auditing* (ROSC) yang dikeluarkan oleh Bank Dunia dalam tahun 2012. Laporan tersebut menegur tentang keperluan Kementerian Pendidikan Tinggi dan IAM memastikan piawaian program perakaunan di IPT dipantau dan dinilai secara berterusan.

Dalam usaha membentuk strategi ini, CSAP telah mengambil kira beberapa perkara termasuk permintaan masa depan akauntan di Malaysia, pendidikan dan latihan perakaunan serta isu perundangan termasuk tadbir urus profesion perakaunan. CSAP bertindak berasaskan maklum balas pihak berkepentingan yang berkenaan berhubung dengan perkara yang berkaitan dengan masa depan profesion perakaunan dan bagaimana profesion ini boleh menjadi lebih berkesan dalam mendukung pembangunan negara.

AOB ditubuhkan di bawah Bahagian III(A) Akta Suruhanjaya Sekuriti 1993 yang berkuat kuasa pada 1 April 2010. Penubuhan AOB bertujuan untuk membangun kerangka pemantauan audit yang berkesan bagi meningkatkan keyakinan awam terhadap kualiti penyata kewangan teraudit di Malaysia.

Walaupun AOB tidak bertanggungjawab secara langsung terhadap pemantauan pendidikan perakaunan di negara ini, namun peranannya secara tidak langsung melibatkan kualiti dan pengiktirafan juruaudit yang merupakan hasil pendidikan perakaunan negara. Dengan itu, AOB bertanggungjawab memainkan peranan yang proaktif dalam mengukuhkan profesion perakaunan negara dengan kerjasama IAM.

Penglibatan pelbagai agensi di bawah dua kementerian berasingan ini memerlukan kerjasama di antara semua pihak yang berkaitan serta kefahaman tentang cabaran dan keperluan profesion perakaunan masa depan. Tanpa kerjasama antara pihak berkenaan, usaha membangun dan memantau program pendidikan perakaunan sukar dilaksanakan. Tanggungjawab tersebut perlu dipikul bersama dengan menggabungkan kepakaran dan sumber masing-masing. Pelaksanaan kerangka konseptual pendidikan perakaunan merupakan tanggungjawab bersama IPT, badan profesional, badan pengawal selia dan majikan yang masing-masing merupakan pemegang kepentingan dalam proses pendidikan perakaunan negara ini. Memandangkan proses pembentukan

akauntan perlu memenuhi beberapa syarat yang ditetapkan, IPT harus memberi pertimbangan sewajarnya terhadap keperluan semua pihak yang berkepentingan seperti di atas, dalam penggubalan polisi IPT.

Dalam konteks ini, Laporan Hala Tuju 3 bertujuan untuk mencadangkan kerangka kerja program Sarjana Muda Perakaunan bagi menyediakan graduan perakaunan yang mempunyai kemampuan boleh latih (*trainable*) dan mencapai tahap kebolehpasaran selaras dengan polisi Kementerian Pendidikan. Laporan Hala Tuju 3 juga mengemukakan cadangan spesifik untuk memastikan program perakaunan terus relevan. Selaras dengan itu juga Laporan Hala Tuju 3 mencadangkan supaya IAM membentuk kerangka kelayakan perakaunan profesional yang membawa unsur jenama Malaysia. Kerangka tersebut perlu untuk meningkatkan keupayaan dan daya saing akauntan negara ini di peringkat dunia. Cadangan ini selaras dengan perkembangan profesion di negara serantau.

8.0 PENILAIAN PROGRAM PERAKAUNAN SEMASA

Berdasarkan perbincangan di atas, beberapa isu pendidikan perakaunan telah dikenal pasti dan langkah penambahbaikan dikemukakan sebagai cadangan Laporan Hala Tuju 3. Laporan ini memfokuskan pada pembentukan graduan perakaunan yang kompeten dan boleh latih selepas tamat pengajian. Perlu diakui bahawa tahap kebolehan dan kompetensi graduan baru dari IPT tidak sama dengan tahap kompetensi akauntan yang sudah mempunyai cukup pengalaman dan bersedia menjadi ahli IAM sebagai akauntan profesional bertauliah. Walau bagaimanapun, Laporan Hala Tuju 3 ini mengemukakan beberapa pendekatan sebagai usaha membentuk kompetensi graduan daripada segi pengetahuan teknikal, kemahiran insaniah dan nilai etika. Tugas untuk meningkatkan kemahiran ini merupakan cabaran kepada IPT, graduan, profesion dan majikan.

Hasil kajian yang dibincangkan dalam Bahagian 6.0 di atas menunjukkan bahawa program Sarjana Muda Perakaunan mempunyai ruang untuk penambahbaikan daripada beberapa aspek tertentu seperti kemahiran insaniah dan teknikal, kurikulum program, sistem penilaian pelajar, proses pengajaran dan pembelajaran dan kompetensi tenaga pengajar.

8.1 Kurikulum Program Perakaunan

Sesetengah pihak berkepentingan dalam industri mempunyai persepsi bahawa kurikulum program perakaunan masa ini terlalu ketat dan tidak luwes. Antara alasan yang dikemukakan adalah seperti berikut:

- Keperluan minimum jam kredit (134 unit) untuk tamat pengajian adalah berat dan struktur program kurang luwes.
- Kandungan silibus kursus kurang komponen urus niaga Islam.
- Tahap pencapaian hasil pembelajaran program oleh graduan kurang memberangsangkan.

- Pengajaran kursus Kajian Kes Bersepadu kurang berkesan disebabkan kurang bilangan tenaga pengajar yang berpengalaman dan kes tempatan asli yang terhad.

8.2 Proses Pengajaran dan Pembelajaran

Industri mempunyai persepsi bahawa keberkesanan proses pengajaran dan pembelajaran perlu dipertingkatkan. Beberapa pandangan telah dikemukakan dan diringkaskan seperti berikut:

- Kaedah pengajaran kurang memberi penekanan terhadap pengembangan kemahiran berkomunikasi, keupayaan mengaplikasi pengetahuan serta berfikir secara analitikal, kreatif dan berinovasi.
- Kurang tumpuan diberi terhadap pengajaran dan pembelajaran disebabkan fokus IPT pada penyelidikan yang menjadi asas pemeringkatan universiti.
- Kurang kaedah pengajaran yang menggunakan pendekatan praktikal dan pendedahan industri dan profesion perakaunan.
- Pedagogi pengajaran dan pembelajaran berpusatkan pelajar kurang dilaksanakan.

8.3 Penilaian Pelajar

Penilaian pelajar juga mempengaruhi kualiti graduan. Walaupun Laporan Hala Tuju 2 menyarankan sistem penilaian pelajar berasaskan pada taksonomi Bloom, namun industri dan profesional masih mempunyai persepsi berikut yang dijangka menjejaskan mutu graduan perakaunan di negara ini.

- Penilaian kompetensi pelajar pada tahap yang lebih tinggi mengikut taksonomi Bloom kurang dilaksanakan secara berkesan.
- Penilaian pelajar kurang menitikberatkan asas konsep pembelajaran berterusan.

- Pelaksanaan kursus Latihan Industri kurang berkesan daripada segi tugas yang diberi oleh sesetengah majikan untuk membantu pencapaian hasil pembelajaran program.

8.4 Kompetensi Tenaga Pengajar

Kompetensi tenaga pengajar merupakan komponen utama proses pengajaran dan pembelajaran. Wakil industri dan profesion juga mempunyai pandangan bahawa langkah penambahbaikan perlu diambil bagi meningkatkan keberkesanan proses pengajaran dan pembelajaran. Berikut teguran yang dikemukakan:

- Peningkatan kompetensi, pengetahuan teknikal dan pendedahan industri melalui penyertaan program profesional di kalangan tenaga pengajar kurang diberi penekanan.
- Pengiktirafan kelayakan profesional dan pengalaman kerja industri sebagai syarat pengambilan, penilaian prestasi dan kenaikan pangkat tenaga pengajar kurang diberi perhatian.

8.5 Kemahiran Insaniah dan Teknikal

Industri mempunyai persepsi bahawa sebilangan graduan perakaunan menghadapi masalah dengan beberapa kemahiran insaniah seperti berikut:

- Kemahiran berkomunikasi secara lisan dan bertulis terutama dalam Bahasa Inggeris.
- Keupayaan berinteraksi dengan kumpulan berkepentingan seperti pelanggan audit.
- Kebolehan mengaplikasikan pengetahuan teknikal seperti Piawaian Pelaporan Kewangan (IFRS/MFRS), Piawaian Pengauditan Antarabangsa (ISA), Piawaian Perakaunan Sektor Awam Antarabangsa (IPSAS) dan perundangan percukaian.
- Sikap proaktif di kalangan graduan.

- Daya pemikiran kritikal dan kemahiran menyelesaikan masalah.
- Penguasaan topik lanjutan yang memerlukan kemahiran aplikasi pada tahap yang lebih tinggi.

Dalam konteks Malaysia, masalah kemahiran insaniah yang disenaraikan di atas berlaku bukan hanya di kalangan graduan perakaunan tetapi merupakan masalah generik yang berlaku dalam semua bidang pengajian lain. Ini merupakan isu penting yang harus ditangani secara menyeluruh daripada peringkat rendah, menengah hingga ke peringkat pengajian tinggi dalam sistem pendidikan Malaysia. Perkara ini merupakan agenda penting dalam Pelan Pembangunan Pendidikan Malaysia 2014-2025. Adalah diharapkan bahawa selepas pelaksanaan pelan ini masalah kemahiran insaniah yang dihadapi oleh profesion perakaunan akan dapat ditangani.

Masalah kebolehan melaksanakan khidmat dan mengaplikasikan pengetahuan pada tahap yang lebih tinggi seperti penyediaan penyata kewangan disatukan, isu berkaitan dengan perakaunan pengurusan strategik dan implikasi penggunaan teknologi maklumat terhadap proses perniagaan merupakan fenomena yang dijangkakan. Kebolehan tersebut akan tercapai selepas graduan bekerja dan menerima pendedahan aplikasi yang relevan. Berhubung dengan perkara ini, peranan industri dan profesion perakaunan untuk memberi bimbingan mantap secara berterusan adalah sangat penting. Oleh itu, industri dan profesion tidak seharusnya beranggapan bahawa masalah kelemahan yang berlaku pada pendidikan perakaunan di negara ini hanya perlu ditangani oleh IPT. Ini merupakan masalah yang perlu ditangani secara bersama oleh semua pihak berkepentingan.

8.6 Pemantauan Pencapaian Kompetensi

Sistem pemantauan terhadap pembentukan kompetensi graduan seperti dicadangkan dalam Laporan Hala Tuju 2, 2006 kurang berkesan. Program

Chartered Accountant's Relevant Experience (CARE) dibentuk oleh IAM dengan tujuan mewujudkan struktur penilaian keperluan tahap kompetensi profesional

yang sesuai untuk melayakan graduan memohon keahlian IAM sebagai seorang akauntan bertauliah di negara ini. Program CARE diberi mandat untuk memastikan bakal akauntan memperoleh pelbagai komponen kompetensi profesional untuk menghasilkan kerja bermutu tinggi dan terus membangun sebagai seorang akauntan yang berwibawa. Namun, pelaksanaan program CARE oleh IAM masih di peringkat awal. Oleh yang demikian, program CARE masih belum dapat memenuhi keperluan untuk membentuk kompetensi akauntan bagi tujuan penilaian kompetensi pada tahap yang tinggi.

8.7 Ketidadaan Akauntan Jenama Malaysia

Berbanding dengan negara lain seperti Singapura, Hong Kong, Australia dan New Zealand yang dibincangkan di atas, Malaysia masih belum mempunyai kelayakan perakaunan profesional yang berunsurkan jenama tempatan negara ini. Kelayakan perakaunan profesional seumpama itu perlu untuk meningkatkan tahap keupayaan dan daya saing akauntan negara di peringkat dunia. Dalam laporan ini, penilaian kompetensi yang dipertanggungjawabkan kepada IAM mengikut cadangan Laporan Hala Tuju 2 ditekankan semula. Pengiktirafan kelayakan perakaunan profesional jenama Malaysia dijangka memberi laluan unggul untuk meningkatkan kompetensi akauntan di Malaysia selaras dengan keperluan negara.

Ini bermaksud semua kelayakan yang diiktiraf dalam Bahagian I dan Bahagian II, Jadual Pertama, Akta Akauntan 1967 adalah tertakluk kepada penilaian kompetensi ini. Program penilaian kompetensi ini dicadangkan agar dibangun berasaskan konsep bengkel kes yang dilaksanakan secara sistematik bagi membina keupayaan dan kemahiran aplikasi pengetahuan bakal akauntan bertauliah pada tahap yang lebih tinggi dengan pengalaman kerja yang mencukupi.

9.0 CADANGAN PENAMBAHBAIKAN

Cadangan penambahbaikan dikemukakan berdasarkan tujuh aspek proses pembentukan akauntan termasuk kurikulum, proses pengajaran dan pembelajaran, sistem penilaian pelajar, kompetensi tenaga pengajar, kemahiran insaniah pelajar, sokongan dan pemantauan dan langkah ke hadapan.

9.1 Kurikulum

Pengemaskinian terhadap kurikulum program perakaunan seperti berikut telah dicadangkan bagi memperkukuhkan program tersebut.

9.1.1 *Objektif Program*

Objektif program Sarjana Muda Perakaunan adalah untuk membekalkan graduan dengan pengetahuan serta kemahiran mengurus dan memimpin organisasi secara profesional, dinamik dan berinovasi dengan bertunjangkan integriti dan nilai mulia yang tinggi. Graduan IPT merupakan modal insan untuk pembangunan profesion perakaunan. Sehubungan dengan itu, IPT seharusnya memastikan graduan dilengkapi dengan kemahiran *inter-personal*, komunikasi, teknologi maklumat dan pengurusan organisasi yang disandarkan pada nilai murni dan etika profesional. Untuk menjadi akauntan bertauliah, graduan perlu memperkukuhkan kompetensi mereka melalui pengalaman kerja dan latihan yang bersesuaian.

Justeru, matlamat generik Program Ijazah Sarjana Muda Perakaunan adalah untuk menyediakan graduan yang mempunyai kualiti berikut:

- Pengetahuan teknikal dalam bidang perakaunan, kewangan, organisasi, perniagaan, teknologi maklumat dan bidang lain yang berkaitan.

- Kemahiran profesional meliputi kemahiran intelektual, teknikal, analitikal, komunikasi, kepimpinan, antara individu dan keusahawanan.
- Pengurusan organisasi dan perniagaan.
- Nilai etika dan gelagat profesional.

9.1.2 Hasil Pembelajaran Program Perakaunan

Hasil pembelajaran program Sarjana Muda Perakaunan yang dibentuk bagi melahirkan graduan yang memenuhi kehendak profesion dan industri telah dikemas kini dengan mengambil kira keperluan semasa. Sebanyak dua belas hasil pembelajaran telah dikenal pasti bagi program perakaunan peringkat sarjana muda. Hasil pembelajaran tersebut meliputi aspek menyeluruh untuk menghasilkan graduan yang kompeten dan boleh latih sebagai akauntan profesional. Aspek hasil pembelajaran tersebut meliputi pengetahuan teknikal dalam bidang perakaunan dan kewangan serta komponen pengetahuan yang berkaitan, kemahiran profesional termasuk kemahiran *interpersonal* dan komunikasi serta sikap dan nilai etika profesional.

Komponen akademik merupakan fokus utama Laporan Hala Tuju 3 dibentuk dengan mengambil kira keperluan IES yang dikeluarkan oleh IFAC. IPT dan IAM berperanan memastikan penguatkuasaan IES sebagai unsur penting pembentukan akauntan di Malaysia.

Jadual 5 memperincikan dua belas hasil pembelajaran bagi program Sarjana Muda Perakaunan bagi tujuan Laporan Hala Tuju 3 dengan beberapa pengemaskinian hasil pembelajaran yang disarankan dalam Laporan Hala Tuju 2.

No.	Hasil Pembelajaran (Laporan Hala Tuju 2)	No.	Hasil Pembelajaran (Laporan Hala Tuju 3)
1	Mengenal pasti, mengklasifikasi, merekod, meringkas dan melapor persekitaran sosioekonomi yang mempengaruhi organisasi.	1	Mengenal pasti, mengklasifikasi, merekod, meringkas peristiwa ekonomi dan menyediakan penyata kewangan organisasi dan kumpulan berstruktur mudah berpandukan piawaian perakaunan yang diluluskan.
2	Menyedia penyata kewangan berpandukan piawaian perakaunan yang diluluskan bagi organisasi dan kumpulan berstruktur mudah.	-	-
3	Menyediakan maklumat kewangan dan bukan kewangan bagi membantu pengurusan dalam membuat keputusan perniagaan dan organisasi termasuklah di dalam memulakan perniagaan.	2	Menyediakan, mentafsir dan menilai maklumat kewangan dan bukan kewangan bagi membantu pengurusan dalam membuat keputusan ekonomi.
4	Mentafsir dan menilai maklumat kewangan dan bukan kewangan untuk membuat keputusan.	-	-
5	Mengguna pakai serta menilai teknologi dan sistem maklumat bagi mencapai objektif organisasi.	3	Mengguna pakai serta menilai teknologi dan sistem maklumat bagi mencapai objektif organisasi.
6	Menyediakan laporan cukai dan memberi nasihat berkaitan hal-hal percukaian kepada individu dan entiti perniagaan biasa.	4	Menyediakan penyata cukai dan memberi nasihat berkaitan hal-hal percukaian kepada individu dan entiti perniagaan.
7	Membuat pengauditan untuk entiti yang tidak kompleks dengan menggunakan teknologi bersesuaian.	5	Melaksanakan audit terhadap entiti perniagaan dengan menggunakan teknologi yang bersesuaian dan sikap skeptisme profesional.
8	Berfikir secara kritikal dalam mengaplikasikan pengetahuan dan	6	Berfikir secara kritikal dalam mengguna pakai pengetahuan dan

No.	Domain Pembelajaran KKM	Hasil Pembelajaran Program Perakaunan (Mengikut bilangan dalam Jadual 5)
1	Pengetahuan <i>Knowledge</i>	1, 2, 3, 4, 5, 6
2	Kemahiran praktikal <i>Practical skills</i>	1, 2, 3, 4, 5, 6
3	Kemahiran dan tanggungjawab social <i>Social skills and responsibilities</i>	10
4	Nilai, sikap dan profesionalisme <i>Values, attitudes and professionalism</i>	1, 5, 10
5	Kemahiran komunikasi, kepimpinan dan kerja berpasukan <i>Communication, leadership and team skills</i>	8, 9, 12
6	Kemahiran penyelesaian masalah dan kemahiran saintifik <i>Problem solving and scientific skills</i>	6, 7
7	Kemahiran pengurusan maklumat dan pembelajaran sepanjang hayat <i>Information management and lifelong learning skills</i>	11
8	Kemahiran mengurus dan keusahawanan <i>Managerial & entrepreneurships skills</i>	12

Jadual 6: Domain Pembelajaran KKM vs Hasil Pembelajaran Program Perakaunan mengikut Laporan Hala Tuju 3

Hasil pembelajaran bagi setiap kursus yang ditawarkan dalam program pendidikan perakaunan telah dikemaskinikan sejajar dengan hasil pembelajaran program. Hasil pembelajaran bagi setiap kursus terkandung dalam rangka kursus yang disertakan dalam Lampiran D.

9.1.3 Struktur Kurikulum

Kandungan dan struktur program perakaunan dalam Laporan Hala Tuju 2 telah diteliti semula berpandukan pada keperluan IES 2 hingga IES 4. Struktur kurikulum program Sarjana Muda Perakaunan yang dicadangkan ini adalah berpandukan pada IES 2 dan Laporan Hala Tuju 2. Pembentukan struktur ini juga mengambil kira beberapa garis panduan yang diperlukan dalam proses penyediaan bagi memenuhi keperluan IES 6. Struktur program meliputi enam komponen utama iaitu (1) perakaunan, kewangan dan pengetahuan berkaitan, (2) organisasi dan pengetahuan perniagaan, (3) teknologi maklumat, (4) kemahiran komunikasi, pendedahan industri dan kes bersepadu, (5) komponen universiti dan (6) kursus elektif. Jumlah minimum jam kredit yang perlu diambil ialah 126.

Struktur ini adalah keperluan minimum yang perlu dipenuhi oleh universiti. Pihak universiti boleh menggunakan pertimbangan masing-masing bagi melaksanakannya.

Ringkasan cadangan kursus program Sarjana Muda Perakaunan bagi setiap komponen pengetahuan dimuatkan dalam Jadual 7 berikut:

Bidang	Laporan Hala Tuju 2			Cadangan Laporan Hala Tuju 3		
	Bilangan kursus	Jam kredit	Jumlah jam kredit	Bilangan kursus	Jam kredit	Jumlah jam kredit
Komponen Perakaunan, Kewangan dan Pengetahuan Berkaitan						
1. Perakaunan Kewangan dan Pelaporan <i>Financial Accounting and Reporting</i>	6	3	18	5	3	15
2. Perakaunan Pengurusan dan Kawalan <i>Management Accounting and Control</i>	3	3	9	3	3	9
3. Percukaian <i>Taxation</i>	2	3	6	2	3	6
4. Perakaunan Sektor Awam <i>Public Sector Accounting</i>	1	3	3	-	-	-
5. Undang-undang Perniagaan dan Komersial <i>Business and Commercial Law</i>	2	3	6	2	3	6
6. Audit dan Asurans <i>Audit and Assurance</i>	2	3	6	2	3	6
7. Kewangan, Pasaran Wang dan Pengurusan Kewangan <i>Finance, Financial Markets and Financial Management</i>	2	3	6	3	3	9
8. Nilai Profesional dan Etika <i>Professional Values and</i>	Dirangkumi dalam pelbagai kursus			Dirangkumi dalam pelbagai kursus		

Bidang	Laporan Hala Tuju 2			Cadangan Laporan Hala Tuju 3		
	Bilangan kursus	Jam kredit	Jumlah jam kredit	Bilangan kursus	Jam kredit	Jumlah jam kredit
<i>Ethics</i>						
Jumlah	18		54	17		51
Komponen Organisasi dan Pengetahuan Perniagaan						
1. Ekonomi dan Persekitaran Perniagaan <i>Economics and Business Environment</i>	2	3	6	2	3	6
2. Etika Perniagaan dan Tadbir Urus Korporat <i>Business Ethics and Corporate Governance</i>	1	3	3	1	3	3
3. Kaedah Kuantitatif <i>Quantitative Methods</i>	3	3	9	2	3	6
4. Gelagat Organisasi <i>Organizational Behavior</i>	1	3	3	1	3	3
5. Pengurusan dan Pembuatan Keputusan Strategik <i>Management and Strategic Decision Making</i>	2	3	6	2	3	6
6. Pemasaran <i>Marketing</i>	1	3	3	-	-	-
7. Perniagaan Antarabangsa dan Globalisasi <i>International Business and Globalization</i>	1	3	3	Dirangkumi dalam pelbagai kursus		
Jumlah	11		33	8	3	24
Komponen Teknologi Maklumat						

Bidang	Laporan Hala Tuju 2			Cadangan Laporan Hala Tuju 3		
	Bilangan kursus	Jam kredit	Jumlah jam kredit	Bilangan kursus	Jam kredit	Jumlah jam kredit
1. Pengetahuan Umum Teknologi Maklumat (TM) <i>General knowledge of IT</i>	1	3	3	-	-	-
2. Pengetahuan Kawalan, Pengguna & Kawalan Keupayaan TM <i>IT control knowledge, user & control competences</i>	1	3	3	1	3	3
3. Pengurus, Penilai atau Pereka Sistem Maklumat <i>Manager, evaluator or designer of IS</i>	1	3	3	1	3	3
Jumlah	3		9	2		6
Komponen Lain						
1. Komunikasi Perniagaan <i>Business Communication</i>	1	3	3	1	3	3
2. Latihan Industri <i>Industrial Training (6 months)</i>	1	8	8	1	12	12
3. Kajian Kes Bersepadu <i>Integrated Case Study</i>	1	3	3	1	3	3
Jumlah	3		14	3		18
Komponen Universiti						
1. Kokurikulum <i>Co-curriculum</i>	2	1	2	2	1	2
2. TITAS	2	2	4	2	2	4
3. Bahasa Inggeris <i>English*</i>	2	2	4	2	2	4

Bidang	Laporan Hala Tuju 2			Cadangan Laporan Hala Tuju 3		
	Bilangan kursus	Jam kredit	Jumlah jam kredit	Bilangan kursus	Jam kredit	Jumlah jam kredit
4. Lain-lain <i>Others</i>	1	2	2	1	2	2
Jumlah	7		12	7		12
Komponen Elektif						
Minimum mana-mana empat kursus <i>Any minimum of four subjects</i>	4	3	12			
Minimum mana-mana lima kursus <i>Any minimum of five subjects</i>				5	3	15
Jumlah	4		12	5		15
Jumlah besar	46		134	42		126

Nota: 18 jam kredit per semester (selepas ditolak latihan industri)

Jadual 7: Cadangan Kursus Mengikut Komponen Pengetahuan Program Sarjana Muda Perakaunan

Struktur kurikulum program Sarjana Muda Perakaunan yang telah disemak semula memperkenalkan beberapa perubahan seperti berikut:

- i. Di samping mengukuhkan subjek utama termasuk audit, percukaian, perakaunan kewangan dan pelaporan, perakaunan pengurusan, dan sistem maklumat perakaunan, bilangan dikurangkan daripada 46 kursus dengan jumlah minimum 134 jam kredit kepada 42 kursus dengan jumlah minimum 126 jam kredit. Pengurangan bilangan kursus dan jumlah jam kredit ini adalah hasil daripada perkara berikut:

- a. Mengurangkan Komponen Perakaunan, Kewangan dan Pengetahuan Berkaitan daripada 18 kursus dengan jumlah 54 jam kredit kepada 17 kursus dengan jumlah 51 jam kredit. Pengurangan ini disebabkan:
 - Mengurangkan kursus Perakaunan Kewangan dan Pelaporan daripada 6 kursus (18 jam kredit) kepada 5 kursus (15 jam kredit).
 - Teori perakaunan diserapkan dalam perbincangan topik tertentu bagi kursus Perakaunan Kewangan dan Pelaporan berkaitan.
 - Kursus perakaunan awalan tidak diwajibkan kepada semua pelajar bergantung kepada kelayakan masuk pelajar.
 - Menjadikan Perakaunan Sektor Awam sebagai kursus elektif.
 - Menambahkan komponen Kewangan, Pasaran kewangan dan Pengurusan Kewangan daripada 2 kursus (6 jam kredit) kepada 3 kursus (9 jam kredit). Tiga kursus wajib untuk komponen ini adalah: (i) Pengurusan Kewangan (*Financial Management*); (ii) Kewangan Korporat (*Corporate Finance*); dan (iii) Pasaran Kewangan dan Institusi (*Financial Market and Institution*).
- b. Mengurangkan komponen Organisasi dan Pengetahuan Perniagaan daripada 11 kursus (33 jam kredit) kepada 9 kursus (27 jam kredit). Pengurangan ini disebabkan:
 - Kursus Kaedah Kuantitatif dikurangkan daripada 3 kursus (9 jam kredit) kepada 2 kursus (6 jam kredit). Kursus Pengetahuan Am Teknologi Maklumat (*General*

knowledge of Information Technology) digugurkan daripada menjadi kursus wajib program.

- Kursus Perniagaan Antarabangsa dan Globalisasi (*International Business and Globalization*) (3 jam kredit) digugurkan daripada kursus wajib dan dirangkumi dalam pelbagai kursus. Disyorkan pengajaran pengetahuan berkaitan diliputi dalam kursus lain agar pembelajarannya lebih berkesan.
- Kursus Pemasaran digugurkan daripada komponen wajib Organisasi dan Pengetahuan Perniagaan. Pembelajaran konsep pemasaran kini menjadi sebahagian daripada kursus keusahawanan di peringkat IPT.

c. Menambahkan jam kredit latihan industri daripada 8 unit kepada 12 unit. Jumlah jam kredit dikira berdasarkan ketetapan MQA dengan mengenakan 2 jam kredit bagi setiap satu bulan latihan industri. Tempoh latihan industri 6 bulan x 2 jam kredit bersamaan 12 jam kredit (IES 3).

d. Komponen elektif ditambah daripada 4 kursus (12 jam kredit) kepada 5 kursus (15 jam kredit). Penambahan ini memberi keluwesan kepada IPT untuk menentukan pengkhususan (*niche*) mengikut kepakaran dan kemampuan masing-masing.

ii. Perubahan di atas dicadangkan dalam Laporan Hala Tuju 3 dengan tujuan untuk memberi keluwesan kepada pelajar dan IPT dengan cara berikut:

a. Komponen elektif (15 jam kredit) membolehkan IPT menentukan bidang pengkhususan mengikut keupayaan dan kepakaran masing-masing. Contohnya, sesebuah IPT

mungkin memilih menjadikan perakaunan forensik, perakaunan Islam, perakaunan sektor awam atau keusahawanan sebagai pilihan *niche* masing-masing. Cadangan mengurangkan jam kredit dan perubahan struktur program dengan meningkatkan komponen elektif adalah sejajar dengan hasrat untuk mengurangkan beban jam kredit untuk memperoleh ijazah dan menjadikan program perakaunan lebih luwes dan berdaya saing. IPT boleh memilih kursus komponen elektif sebagai kursus wajib tanpa menggantikan dengan kursus elektif yang lain dalam komponen elektif.

- b. Menjadikan program perakaunan lebih kukuh dan relevan dengan mewajibkan kursus Pasaran Kewangan dan Institusi yang juga merangkumi topik kewangan Islam untuk meningkatkan daya saing graduan perakaunan di peringkat global. Kursus ini perlu untuk meningkatkan nilai tambah graduan perakaunan yang memahami keperluan masa depan profesion perakaunan berhubung pasaran modal Islam.
- c. Mendedahkan pelajar kepada pengetahuan perniagaan di peringkat global dan memantapkan pemahaman dan aplikasinya secara lebih berkesan. Pengetahuan perniagaan antarabangsa dan globalisasi diterapkan dalam konteks perakaunan dan perniagaan mengikut subjek yang berkaitan.
- d. Mengekalkan kursus Etika Perniagaan dan Tadbir Urus Korporat sebagai keperluan wajib program bagi menanamkan nilai etika profesional yang mulia, sikap terpuji dan integriti diri yang tinggi di kalangan akauntan.

- e. Mengekalkan penerapan komponen teknologi maklumat dalam program perakaunan melalui dua kursus yang bernilai 6 jam kredit dan kemahiran penggunaan perisian perakaunan merentasi pelbagai kursus dalam program perakaunan.
- f. Mengukuhkan kursus Kajian Kes Bersepadu dengan pembentukan lebih banyak kes tempatan dan penggunaan kes antarabangsa bagi meningkatkan kemahiran berfikir, analitikal dan penggunaan ilmu perakaunan, perniagaan dan ekonomi secara bersepadu. Kemahiran ini dipupuk untuk meningkatkan kebolehan menangani masalah dan pembuatan keputusan. Kursus ini penting untuk membina kebolehan, kemahiran asas dan kompetensi profesional dalam proses menyediakan diri pelajar untuk menjadi akauntan pada masa hadapan.
- g. Mengekalkan kursus Gelagat Organisasi sebagai kursus teras bagi meningkatkan kemahiran insaniah dan kemahiran *interpersonal* di kalangan pelajar.
- h. Melaksanakan kursus latihan industri secara lebih berkesan melalui penyeliaan rapi IPT dan majikan untuk memupuk kemahiran pemikiran kritikal dan aplikasi pengetahuan. Aspek berikut perlu ditekankan bagi meningkatkan keberkesanan latihan industri dalam pembinaan kemahiran insaniah pelajar.
 - Jangka masa latihan industri ditetapkan selama 6 bulan. IPT boleh memilih sama ada tempoh latihan industri dilaksanakan secara berterusan atau berasingan.

- Latihan industri mesti dijalankan selepas menyempurnakan sekurang-kurangnya 60 jam kredit.
- Kursus Perakaunan Kewangan pada tahap pertengahan, Perakaunan Pengurusan I, Audit I dan Percukaian I menjadi prasyarat bagi menjalani latihan industri.
- Latihan industri sewajarnya dilaksanakan dengan cara yang berkesan supaya dapat mencapai matlamatnya untuk membantu graduan meningkatkan kemahiran insaniah. Kerjasama industri dengan memberi tugas yang sesuai dan pemantauan berterusan adalah perlu untuk meningkatkan keberkesanan pelaksanaan latihan industri. Di samping itu, pelajar tidak digalakkan menjalani latihan industri pada semester akhir pengajian supaya pengalaman latihan industri dapat dimanfaatkan semasa mengikuti pengajian semester akhir untuk memastikan pembentukan kemahiran insaniah di kalangan graduan terlaksana.
- Penilaian subjek Latihan Industri tidak diambil kira dalam pengiraan Purata Nilai Gred Kumulatif (PNGK) bagi mengelakkan kesan perbezaan pendedahan dan pengetahuan yang diterima oleh pelajar yang bergantung pada kedudukan dan saiz organisasi. Tahap prestasi dan pencapaian pelajar diberikan markah bagi menggalakkan mereka menjadi lebih serius semasa menjalani latihan industri. Penilaian dibuat berpanduan klasifikasi berikut:

Kategori	Markah
Cemerlang	$\geq 75\%$
Baik	65% – 74%
Memuaskan	50% - 64%
Gagal	$\leq 49\%$

Maklumat terperinci mengenai latihan industri boleh dirujuk pada cadangan rangka kursus latihan industri seperti di Lampiran D.

- i. Kandungan kursus program perakaunan yang sedia ada disemak semula dengan mengambil kira keperluan IES 2 bagi memastikan kandungan tersebut relevan, komprehensif, sesuai dengan konteks di Malaysia dan memenuhi hasil pembelajaran yang ditetapkan. Beberapa perkara berikut diperkukuhkan dalam pembentukan kandungan kursus.
 - Pembentukan kandungan kursus yang menekankan tahap pembelajaran berasaskan Taksonomi Bloom iaitu:
 - i. Pengetahuan (*Knowledge*)
 - ii. Kefahaman (*Comprehension*)
 - iii. Aplikasi (*Application*)
 - iv. Analisa (*Analysis*)
 - v. Gabungan (*Synthesis*)
 - vi. Penilaian (*Evaluation*)
 - Mengintegrasikan kemahiran penggunaan perisian komputer dalam kursus yang bersesuaian.
 - Mendedahkan pelajar kepada pengetahuan perakaunan yang memfokuskan kepada konteks dalam negara di samping memahami isu berkaitan di peringkat antarabangsa.

Maklumat terperinci kandungan setiap kursus disertakan dalam Lampiran D.

- j. Untuk mengukuhkan kemahiran Bahasa Inggeris, IPT digalakkan mengambil inisiatif supaya pelajar mencapai

Tahap 4 *Malaysian University English Test (MUET)* atau kelayakan setara yang diiktiraf oleh Senat universiti bagi tujuan pengijazahan.

9.2 Proses Pengajaran Dan Pembelajaran

Laporan Hala Tuju 3 mencadangkan pengukuhan proses pengajaran dan pembelajaran yang lebih berkesan. Cadangan ini termasuk kredit dan beban pembelajaran, pendekatan pengajaran dan pembelajaran, sistem penilaian pelajar, kompetensi tenaga pengajar, kemahiran insaniah pelajar, sokongan dan pemantauan dan langkah ke hadapan. Komponen tersebut masing-masing menekankan aspek pengetahuan, kemahiran dan nilai etika yang diperlukan.

9.2.1 Kredit dan Beban Pembelajaran

Jam kredit mengukur beban pembelajaran yang perlu dipenuhi oleh pelajar bagi mencapai hasil pembelajaran setiap subjek tertentu. Jam kredit digunakan berasaskan keperluan penilaian KKM. KKM menilai 40 jam pembelajaran pelajar bagi satu semester sebagai 1 kredit. Beban pembelajaran pelajar dikira seperti berikut:

1 kredit	40 jam pembelajaran (14 minggu)
3 kredit	120 jam/14 = 9 jam beban pembelajaran seminggu (3 jam formal dan 6 jam tidak formal)

Nota: Masa minimum pembelajaran ialah 120 jam setiap semester.

3 jam kredit adalah bersamaan 9 jam beban pembelajaran yang perlu dijalani oleh pelajar setiap minggu iaitu bersamaan 3 jam beban pembelajaran formal dan 6 jam beban pembelajaran tidak formal.

Jumlah 12 jam kredit latihan industri diselaraskan dikira selari dengan penilaian KKM seperti berikut:

Tempoh latihan	6 bulan (24 minggu)
Nilai jam kredit	2 jam kredit bagi setiap bulan
Jumlah jam kredit	6 bulan x 2 jam kredit = 12 jam kredit

9.2.2 Pendekatan Pengajaran dan Pembelajaran

- Kaedah pengajaran berasaskan pendekatan pembelajaran berpusatkan pelajar perlu dimantapkan bagi meningkatkan kemahiran pelajar berkomunikasi, berfikir secara analitikal, berusaha secara proaktif, berkeyakinan diri dan belajar serta mengendalikan aktiviti secara berpasukan.
- Penggunaan kes untuk pengajaran perlu dipertingkatkan dan terus digunakan bagi semua kursus daripada tahap permulaan program mengikut kesesuaian. Lihat Lampiran D bagi maklumat kaedah pengajaran bagi setiap kursus.
- Pengajaran kursus Kes Bersepadu diperluaskan dengan kaedah pengajaran yang berkesan.
- Penglibatan pengamal industri atau badan profesional dalam proses pengajaran adalah digalakkan.
- Pembangunan kes yang sesuai dan cukup bagi tujuan pengajaran dan pembelajaran adalah digalakkan.

9.3 Sistem Penilaian Pelajar

Sistem penilaian pelajar dilaksanakan berasaskan konsep formatif iaitu penilaian yang berterusan dan menepati tahap Taksonomi Bloom untuk mencapai hasil pembelajaran kursus yang diperlukan. Setiap kursus perlu mempunyai aktiviti pembelajaran terancang untuk menggerakkan pelajar belajar secara sendiri, menyertai proses pembelajaran secara aktif, merangsang proses pemikiran analitikal dan menyampaikan secara bertulis dan lisan sesuatu aspek ilmu. Sistem ini menanamkan sikap pembelajaran sepanjang hayat dan

pembangunan berterusan dalam diri akauntan. Lihat Lampiran D bagi maklumat penilaian pelajaran bagi setiap kursus.

9.4 Kompetensi Tenaga Pengajar

- Pengiktirafan diberi pada kelayakan akademik dan profesional bagi tujuan pengambilan dan kenaikan pangkat tenaga pensyarah. Pensyarah dengan kelayakan profesional dijangka lebih berkesan dalam pengajaran untuk meningkatkan kualiti graduan perakaunan. Oleh itu skema kenaikan pangkat perlu diwujudkan bagi membolehkan perkembangan kerjaya bagi pensyarah trek pengajar di samping trek penyelidikan. Untuk itu dua skim berlainan perlu diperkenalkan yang berasaskan trek pengajaran dan penyelidikan.
- Penempatan tenaga pengajar dalam firma audit atau syarikat bagi mendapatkan pengalaman industri semasa menjalani sabatikal. Pendedahan pengalaman kerja dalam industri dijangka dapat mempertingkatkan kompetensi pensyarah. Tenaga pensyarah yang mempunyai pengalaman kerja seperti ini dijangka mampu menjalankan tugas pengajaran dengan lebih berkesan. Selain itu, penglibatan pensyarah dalam aktiviti penyelidikan, perundingan, latihan, keahlian jawatankuasa dan aktiviti lain yang melibatkan industri dan agensi luar dijangka dapat meningkatkan kompetensi pensyarah.
- Pemberian bantuan kewangan dalam bentuk bayaran yuran keahlian kepada pensyarah yang menganggotai mana-mana badan profesional yang diiktiraf dan juga menaja pensyarah menduduki peperiksaan profesional tersebut. Peruntukan elaun kritikal juga hendaklah diseragamkan pada setiap IPT. Amalan ini perlu diteruskan agar pensyarah mempunyai pemangkin untuk mengembangkan profesionalisme melalui pembelajaran berterusan.

- Pembinaan kepakaran di kalangan pensyarah untuk menggunakan kaedah pembelajaran berasaskan masalah dan mengendalikan kursus Kajian Kes Bersepadu secara berkesan.
- Penyediaan ganjaran yang menarik kepada pengamal perakaunan untuk berkhidmat dengan IPT. IAM perlu memainkan peranan sebagai depository atau penyelaras bagi melayani permintaan IPT terhadap khidmat tersebut.
- Peruntukan dana yang mencukupi disediakan untuk membangun dan meningkatkan kompetensi tenaga pengajar.

9.5 Kemahiran Insaniah Pelajar

Laporan Hala Tuju 3 menekankan bahawa kemahiran insaniah pelajar termasuk kemahiran berkomunikasi, pemikiran analitikal dan kritikal serta beretika terbentuk melalui proses pengajaran dan pembelajaran di sepanjang program. Oleh itu kaedah pengajaran harus menggunakan pelbagai cara, di antaranya termasuk:

- Kaedah pengajaran berasaskan pembelajaran berpusatkan pelajar.
- Penggunaan kes dalam pengajaran.
- Pendedahan industri melalui projek dan lawatan.
- Pengajaran berorientasikan praktis.
- Penglibatan pelajar dengan aktiviti jaringan luar/industri.

9.6 Sokongan Dan Pemantauan

9.6.1 Jawatankuasa Bersama IAM dan Kementerian Pendidikan Tinggi

Jawatankuasa Bersama IAM dan Kementerian Pendidikan Tinggi dengan kerjasama Majlis Dekan dan Ketua Jabatan Perakaunan perlu ditubuhkan

bagi memantau pelaksanaan program perakaunan. Jawatankuasa tersebut menjadi badan bebas yang memantau pelaksanaan Laporan Hala Tuju 3. Pemantauan ini perlu bagi memastikan semua IPT yang menawarkan program Sarjana Muda Perakaunan mematuhi piawaian yang telah ditetapkan bagi menjaga kualiti pendidikan perakaunan di Malaysia seiring dengan perkembangan di peringkat global. IAM dan MQA perlu bekerjasama bagi memantau program Sarjana Muda Perakaunan secara berterusan untuk memastikan piawaian kualiti tercapai secara konsisten. IAM perlu memantau program CARE supaya mengambil kira pembentukan kompetensi profesional bakal akauntan.

9.6.2 *Cadangan Pemantauan Pengalaman Kerja*

IAM perlu meningkatkan peranannya memantau keperluan pengalaman kerja 3 tahun dan lebih proaktif bagi memastikan pengalaman yang diperoleh oleh graduan sebagai syarat kelayakan mendaftar adalah relevan.

9.6.3 *Kemudahan Infrastruktur*

Kemudahan infrastruktur yang sesuai seperti berikut perlu disediakan untuk meningkatkan keberkesanan proses pengajaran dan pembelajaran.

- Menambah kemudahan bilik seminar dan dewan kuliah bersaiz kecil.

Kemudahan ini perlu bagi memudahkan kaedah pembelajaran berasaskan masalah dilaksanakan secara berkesan.
- Mengekalkan nisbah pensyarah dan pelajar pada tahap rendah iaitu pada nisbah 1:15 seperti disarankan dalam KKM.
- Menggalakkan penglibatan wakil industri dan pengamal profesional dalam pengendalian kursus yang memerlukan input praktikal.

9.6.4 *Peruntukan Dana Khas*

Kementerian Pendidikan Tinggi dimohon menyediakan peruntukan dana khas di peringkat nasional bagi tujuan berikut:

- Penubuhan 'Pusat Pengajaran dan Pembelajaran Perakaunan' untuk pembangunan kepakaran dan pelaksanaan kurikulum perakaunan dengan berkesan.
- Pembangunan kes tempatan melalui siri bengkel untuk diaplikasikan dalam kursus Kajian Kes Bersepadu dan kursus-kursus lain. Pengaplikasian kes tersebut perlu untuk memastikan graduan perakaunan mencapai tahap kompetensi yang tinggi dan relevan.
- Pembangunan dan peningkatan kompetensi tenaga pengajar.
- Pemberian dana insentif kepada pengamal profesion perakaunan yang menyumbang khidmat kepada IPT tempatan.

9.6.5 *Kerjasama dengan Industri dan Profesion Perakaunan*

Kerjasama di antara IPT, industri dan profesion perakaunan wajar diperkukuhkan. Sokongan padu industri dan profesion dalam pelbagai bentuk kerjasama seperti berikut membolehkan IPT melaksanakan tanggungjawab melahirkan graduan sebagai calon profesion perakaunan dengan lebih baik.

- Program latihan industri pelajar dengan memberi penempatan dan bimbingan yang sesuai sebagai usaha membentuk kemahiran insaniah graduan.
- Program sangkutan industri untuk memberi pendedahan praktikal bagi menajamkan pengetahuan dan kemahiran pensyarah.
- Kerjasama badan tertentu seperti MASB atau IAM dan pihak berkepentingan lain dalam pembentukan kes tempatan yang berasaskan kerangka kerja terkini untuk pengajaran kursus seperti Kajian Kes Bersepadu.

- Perkongsian ilmu, kepakaran dan kemahiran pengamal profesion dan tokoh industri kepada IPT melalui aktiviti-aktiviti tertentu seperti pengajaran, pembentukan dan penilaian semula kurikulum, kerjasama penyelidikan atau ceramah undangan dari semasa ke semasa mengenai isu atau tajuk yang sesuai.

9.7 Langkah ke Hadapan

Laporan Hala Tuju 3 merangka kurikulum program Sarjana Muda Perakaunan untuk menjadi garis panduan pementapan pendidikan perakaunan di Malaysia. Di samping kurikulum pendidikan perakaunan yang kukuh, profesion perakaunan negara ini memerlukan suatu kerangka kerja penilaian kompetensi profesional yang menggariskan polisi dan tatacara untuk meningkatkan keupayaan bakal akauntan ke tahap yang lebih tinggi. Kerangka kerja ini berupaya membantu profesion perakaunan membuat penilaian kompetensi terhadap bakal akauntan. Profesion perakaunan di Malaysia mempunyai keupayaan untuk mencipta kelayakan perakaunan profesional jenama tempatan negara ini sendiri yang mampu berdaya saing di peringkat dunia. Setakat ini, peranan IAM untuk menjadi pemudah cara pelaksanaan penilaian kompetensi seperti yang dicadangkan dalam Laporan Hala Tuju 2 bagi memenuhi keperluan IES 6 masih belum terlaksana. Penilaian kompetensi ini perlu dibentuk dan disyaratkan ke atas semua kelayakan termasuk Ijazah Sarjana Muda Perakaunan dan kelayakan profesional yang diiktiraf dalam Bahagian I dan Bahagian II, Jadual Pertama, Akta Akauntan 1967. Oleh itu, dicadangkan agar penilaian kompetensi yang kukuh (*robust*) dijadikan komponen utama proses penilaian tersebut sebelum seseorang layak menjadi akauntan bertauliah. Ini bermaksud bahawa semua kelayakan sama ada Ijazah Sarjana Muda Perakaunan atau kelayakan profesional yang masing-masing diiktiraf dalam Bahagian I dan Bahagian II, Jadual Pertama, Akta Akauntan 1967 adalah tertakluk pada penilaian kompetensi ini. Program penilaian kompetensi ini dibangunkan dalam bentuk bengkel kes yang dilaksanakan secara sistematik bagi membina keupayaan tahap tinggi bakal akauntan bertauliah.

IAM perlu menggerakkan usaha mewujudkan kerangka penilaian kompetensi bakal ahli seperti yang diperlukan oleh IES 6¹⁰. Penilaian kompetensi boleh dilaksanakan melalui bengkel kes untuk membangunkan kompetensi bakal akauntan di samping menilai keupayaan mengaplikasikan pengetahuan secara praktik dalam industri. Program pembentukan kompetensi ini wajar dibangunkan dan dilaksanakan secara sistematik bagi membina keupayaan tahap tinggi bakal akauntan bertaualiah mengikut keperluan negara ini. Pembangunan keupayaan tahap tinggi sesuai dilaksanakan oleh industri memandangkan peranan IPT adalah terbatas pada tugas melahirkan graduan boleh latih bagi mencapai tahap penilaian kompetensi yang diimpikan. Peranan membina kompetensi di kalangan bakal akauntan merupakan tanggungjawab profesion perakaunan dan industri.

¹⁰ IES 6 merujuk pada Assessment of Professional Capabilities and Competence [termasuk International Education Paper (IEP) 3 – Assessment Methods sebagai panduan bagi IES 6]

10.0 PENUTUP

Jawatankuasa Hala Tuju Perakaunan 3 mengemukakan cadangan penambahbaikan sebagai asas perbincangan oleh Kementerian Pendidikan Tinggi bersama IAM. Cadangan penambahbaikan yang dikemukakan memerlukan inisiatif perubahan dasar daripada Kementerian Pendidikan Tinggi untuk dilaksanakannya. Pelaksanaan cadangan Hala Tuju 3 ini mempunyai implikasi terhadap keperluan sumber. Rancangan tindakan strategik terperinci perlu digubal oleh pihak kementerian bersama IAM dan CSAP dengan mengambil kira input pelbagai pemegang berkepentingan yang bertanggungjawab terhadap pelaksanaan tersebut. Laporan Hala Tuju 3 ini tidak berhasrat untuk menyediakan cadangan yang bersifat preskriptif. Laporan Hala Tuju 3 bertanggungjawab menyarankan prinsip asas untuk mencapai hasrat menghasilkan graduan boleh latih yang berkualiti.

Laporan Hala Tuju 3 disediakan dengan memberi keutamaan kepada peningkatan kualiti program perakaunan. Laporan Hala Tuju 3 ini disediakan bagi memastikan program perakaunan akan sentiasa terjamin dan mematuhi piawaian pendidikan perakaunan antarabangsa. Laporan ini dijangka menjadi sumber rujukan, khususnya oleh semua IPT awam dan secara amnya oleh IPT tempatan. Laporan ini juga akan menjadi tanda aras kepada pembentukan dan pelaksanaan program perakaunan di IPT daripada segi kandungan kurikulum serta pendekatan pengajaran dan pembelajaran. Kewujudan tanda aras pendidikan perakaunan seperti ini perlu bagi memastikan graduan perakaunan yang dihasilkan melalui sistem pendidikan perakaunan di Malaysia menepati ciri-ciri kompetensi daripada segi pengetahuan dan kemahiran mengikut keperluan profesion dan industri selaras dengan perkembangan dan perubahan persekitaran semasa.

Laporan ini menekankan aspek pelaksanaan kurikulum program perakaunan yang dibentuk bagi melalui laluan pembentukan akauntan Malaysia dengan identiti nasional yang dikenali dan diiktiraf di peringkat antarabangsa. Hasrat ini selaras dengan aspirasi negara untuk pembangunan modal insan berkualiti dan bertaraf dunia. Profesion perakaunan di negara ini harus mengetengahkan acuannya sendiri dan tidak terus terjajah dengan kerangka profesion negara lain. Semoga laporan ini menjadi dokumen

rujukan dalam usaha meningkatkan kecemerlangan pendidikan dan profesion perakaunan di rantau ini dan membawa profesion perakaunan negara terus bergerak maju ke hadapan.

Peranan untuk pembentukan akauntan Malaysia merupakan tanggungjawab bersama yang perlu dipikul oleh IPT, industri dan profesion perakaunan. Saranan yang diketengahkan dalam Laporan Hala Tuju 3 diharap membantu IPT melengkapkan bakal graduan dengan pengetahuan, kemahiran dan ciri keperibadian yang diperlukan untuk menjadi akauntan yang berwibawa. Semasa proses pengajian, IPT harus mendapat bantuan industri dan profesion perakaunan dalam proses pengoperasian pelaksanaan kurikulum yang dicadangkan dalam Laporan Hala Tuju 3 bagi memastikan pencapaian yang maksimum. Selepas tamat pengajian di peringkat IPT, industri dan profesion perakaunan harus terus memikul tanggungjawab dalam proses meningkatkan kompetensi bakal akauntan ke tahap yang lebih tinggi. Pelbagai usaha dan pendekatan harus dilaksanakan bagi menangani cabaran yang dihadapi oleh profesion perakaunan di negara ini. Oleh yang demikian kerjasama semua pihak berkepentingan adalah amat penting untuk melangkah ke hadapan dengan jayanya.

LAMPIRAN A

Jawatankuasa Kecil Penilaian Semula Hala Tuju 3 Program Sarjana Muda Perakaunan		
BIDANG: PERAKAUNAN KEWANGAN		
1	Prof. Dr. S. Susela Devi (Ketua)	UM
2	Prof. Madya Dr. Arun Mohamed	UiTM
3	Prof. Madya Dr. Fatima Abdul Hamid	UIA
4	Prof. Madya Dr. Rusnah Muhamad	UM
5	Prof. Madya Dr. Sofri Yahya	USM
6	Dr. Akmalia Mohamad Ariff	UMT
7	Dr. Azlina Ahmad	UKM
8	Dr. Nur Ashikin Mohd Saat	UPM
9	Dato' Mohammad Faiz Mohammad Azmi	IAM
10	Che Azizah Abdul Rahman	UniSZA
11	Fatimah Hanim	UNITEN
12	Fazilah Tamsir	UNISEL
13	Norman Hamdan	USIM
14	Samuel Jaberaj	MMU
BIDANG: PERAKAUNAN PENGURUSAN		
1	Prof. Dr. Noorhayati Mansor (Ketua)	UniSZA
2	Prof. Madya Dr. Azizah Abdullah	UiTM
3	Prof. Madya Dr. Ong Tze San	UPM
4	Prof. Madya Dr. Ruzita Binti Jusoh	UM
5	Dr. Dayana Jalaludin	USM
6	Dr. Julia Mohd Said	UIA
7	Dr. Nathasa Mazna Ramli	USIM
8	Dr. Norhayati Mohd. Alwi	UIA
9	Ainun Haji Abdul Majid	UKM
10	Badriyah Minai	UPM
11	Hamsatul Azura	MMU
12	Noor Raida Abd. Rahman	UNITEN

Jawatankuasa Kecil Penilaian Semula Hala Tuju 3 Program Sarjana Muda Perakaunan

BIDANG: PERCUKAIAN

1	Prof. Dr. Mustafa Mohd. Hanefah (Ketua)	USIM
2	Prof. Madya Dr. Loo Ern Chen	UiTM
3	Prof. Madya Dr. Norsiah Ahmad	UMT

BIDANG: AUDIT DAN ASURAN

1	Prof. Datin Hasnah Haron (Ketua)	IAM
2	Prof. Madya Dr. Mazlina Mat Zain	MMU
3	Prof. Madya Dr. Zalailah Salleh	UMT
4	Dr. Nurmazilah Dato' Mahzan	UM
5	Dr. Shamharir Abidin	UUM
6	Dr. Sherliza Puat Nelson	UIA
7	Dr. Zakiah Mohammadun Mohammed	UKM
8	Mohamed Farook Nasar	IIAM
9	Nik Mohd Hasyudeen Yusoff	SC

BIDANG : KEWANGAN

1	Prof. Madya Dr. Bany Ariffin Amin Noordin (Ketua)	UPM
2	Prof. Madya Dr. Hawati Janor	UKM
3	Prof. Madya Dr. Nor Ashikin Ismail	UiTM
4	Prof. Madya Dr. Suhaiza Ismail	UIA
5	Dr. Abdul Hadi Zulkafli	USM
6	Dr. Fauzi Zanir	UM
7	Dr. Nathasa Mazna Ramli	USIM
8	Dr. Nur Ashikin Mohd Saat	UPM

BIDANG : SISTEM MAKLUMAT PERAKAUNAN

1	Prof. Dr. Kamil Md Idris (Ketua)	UUM
2	Prof. Dr. Norazam Mastuki	UiTM
3	Dr. Abdul Aziz Ahmad	MMU
4	Dr. Hasni Hanafi	MMU
5	Dr. Khairul Azman Aziz	UKM
6	Dr. Rosli Mohamad	UUM

Jawatankuasa Kecil Penilaian Semula Hala Tuju 3 Program Sarjana Muda Perakaunan		
7	Dr. Zaini Zainol	UIA
BIDANG: KAJIAN KES BERSEPADU		
1	Wan Norehan Wan Ahmad (Ketua)	IAM
2	Prof. Dr. Nik Nazli Nik Ahmad	UIA
3	Prof. Madya Dr. Noraini Mohamad	UiTM
4	Prof. Madya Dr. Nor Aziah Abu Kasim	UPM
5	Ali Shah Hashim	Ash.Hiani Group Sdn. Bhd.
6	Norazlisham Mohd Amin	UM
7	Mariati Norhashim	MMU
BIDANG : KEWANGAN ISLAM		
1	Prof. Dr. Maliah Sulaiman (Ketua)	UIA
2	Prof. Madya Dr. Sofri Yahya	USM
3	Prof. Madya Dr. Rohaida Abdul Latif	UUM
4	Prof. Madya Dr. Shahul Hameed Hj Mohamed Ibrahim	INCEIF
5	Prof. Madya Dr. Zurina Shafii	USIM
6	Dr. Amalina Abdullah	UPM
7	Dr. Noraini Mohd Ariffin	UIA
8	Dr. Nurul Aini Muhamed	USIM
9	Dr. Wan Marhaini Wan Ahmad	UM
10	Mas Sukmawati Abu Bakar	MASB
BIDANG: PERAKAUNAN SEKTOR AWAM		
1	Prof. Dr. Ibrahim Kamal Abd Rahman (Ketua)	UiTM
2	Prof. Madya Dr. Asmah Abdul Aziz	UiTM
3	Prof. Madya Dr. Nafsiah Mohamed	UiTM
4	Prof. Madya Dr. Muslim Har Sani Mohamad	UIA
5	Dr. Norida Basnan	UKM
6	Mohmad Sakarnor Deris	UNITEN
7	Mohamad Sharofi Hj Ismail	UUM
8	Fatimah Abd Rauf	UiTM
9	Roszilah Shamsuddin	UiTM

Jawatankuasa Kecil Penilaian Semula Hala Tuju 3 Program Sarjana Muda Perakaunan		
10	Salmah Muhamed	UPM
URUSETIA		
Nor Hazwani Hassan (UKM)		
Hazezul Razman Othman (IAM)		

Nota:			
UM	Universiti Malaya	UMT	Universiti Malaysia Terengganu
UIA	Universiti Islam Antarabangsa	UniSZA	Universiti Sultan Zainal Abidin
UiTM	Universiti Teknologi MARA	MMU	Universiti Multimedia
UKM	Universiti Kebangsaan Malaysia	UNITEN	Universiti Tenaga Nasional
UPM	Universiti Putra Malaysia	UNISEL	Universiti Selangor
USM	Universiti Sains Malaysia	IIAM	Institute of Internal Auditors Malaysia
UUM	Universiti Utara Malaysia	SC	Securities Commission Malaysia
USIM	Universiti Sains Islam Malaysia	IAM	Institut Akauntan Malaysia
INCEIF	International Center for Education in Islamic Finance	MASB	Malaysian Accounting Standard Board

LAMPIRAN B

SENARAI WAKIL INDUSTRI, AGENSI KERAJAAN DAN BADAN PROFESIONAL PERAKAUNAN YANG MENGHADIRI BENGKEL PADA 9 OKTOBER 2012		
BIL.	NAMA	ORGANISASI
1	Prof. Dr. Takiah Mohd Iskandar (Pengerusi)	UKM
2	Prof. Dato' Ishak Ismail	USM
3	Prof. Dr. Mustafa Mohd. Hanefah	USIM
4	Prof. Dr. Ibrahim Kamal Abdul Rahman	UiTM
5	Prof. Dr. Maliah Sulaiman	UIA
6	Prof. Dr. Noorhayati Mansor	UniSZA
7	Prof. Dr. Rozainun Ab Aziz	UiTM
8	Prof. Dr. Shamsul Nahar Abdullah	UIA
9	Prof. Dr. S. Susela Devi	UM
10	Prof. Madya Dr. Arun Mohamed	UiTM
11	Prof. Madya Dr. Bany Ariffin Amin Noordin	UPM
12	Prof. Madya Dr. Mohd Hassan Che Haat	UMT
13	Prof. Madya Dr. Nor Aziah Abu Kasim	UPM
14	Prof. Madya Dr. Ruhanita Maelah	UKM
15	Prof. Madya Dr. Zalailah Salleh	UMT
16	Dr. Ahmad Zahiruddin Yahya	UM
17	Dr. Azlina Ahmad	UKM
18	Dr. Bakhtiar Alrazi	UNITEN
19	Dr. Dayana Jalaludin	USM
20	Dr. Nathasa Mazna Ramli	USIM
21	Dr. Nurmazilah Dato' Mahzan	UM
22	Dr. Nur Ashikin Mohd Saat	UPM
23	Dr. Shahril Baharim	JANM
24	Dr. Shamharir Abidin	UUM
25	Dr. Sherliza Puat Nelson	UIA
26	Dr. Suhana Hanum Osman	Petronas
27	Dato' Abdul Halim Mohyiddin	MICPA

SENARAI WAKIL INDUSTRI, AGENSI KERAJAAN DAN BADAN PROFESIONAL PERAKAUNAN YANG MENGHADIRI BENGKEL PADA 9 OKTOBER 2012		
BIL.	NAMA	ORGANISASI
28	Abdul Rahim Abdul Hamid	IAM
29	Ainun Haji Abdul Majid	UKM
30	Azham Md. Ali	UPSI
31	Azwan Abd Rashid	UNITEN
32	Chong Aik Lee	CPA Australia
33	Elissa Yeoh Seow Ming	MASB
34	Heng Ji Keng	Baker Tilly Monteiro Heng
35	Hjh. Nazariah Ibrahim	Tenaga Nasional Berhad
36	Juhara Md. Ali	KHR
37	Karen Phang	CIMA
38	Dato' Mohammad Faiz Mohammad Azmi	IAM
39	Mohd. Noor Abu Bakar	Imran Chartered Accountant
40	Mohd. Norfitri Nordin	JPT
41	Muhammad Hafiz Che Yusof	Morison Anuarul Azizan Chew
42	Muzammir Bakri	IAM
43	Nancy Kau	CTIM
44	Nik Mohd Hasyudeen bin Yusoff	AOB
45	Nor Rafidah Abdul Rahim	Petronas
46	Noryati Yaakub	UniSZA
47	Nurazliza Mohd Nor	KHR
48	Pauline Puah	KPMG Malaysia
49	Salihin Abang	Salihin Consulting Group Sdn Bhd
50	Salehuddin Md. Dahlan	JPT
51	Seri Idawaty Dato' Mat Zain	ACCA
52	Soo Sit Chuan	MQA
53	Zarina Abdul Samad	SSM
54	Zulhisham Hassan	JANM
Urusetia		

**SENARAI WAKIL INDUSTRI, AGENSI KERAJAAN DAN BADAN PROFESIONAL
PERAKAUNAN YANG MENGHADIRI BENGKEL PADA 9 OKTOBER 2012**

BIL.	NAMA	ORGANISASI
	Nor Hazwani Hassan (UKM)	
	Hazezul Razman Othman (IAM)	

Nota:

UM	Universiti Malaya	UMT	Universiti Malaysia Terengganu
UIA	Universiti Islam Antarabangsa	UniSZA	Universiti Sultan Zainal Abidin
UiTM	Universiti Teknologi MARA	UNITEN	Universiti Tenaga Nasional
UKM	Universiti Kebangsaan Malaysia	UPSI	Universiti Pendidikan Sultan Idris
UPM	Universiti Putra Malaysia	JPT	Jabatan Pendidikan Tinggi
USM	Universiti Sains Malaysia	MQA	Malaysian Qualifications Agency
UUM	Universiti Utara Malaysia	JANM	Jabatan Akauntan Negara Malaysia
USIM	Universiti Sains Islam Malaysia	AOB	Audit Oversight Board
IAM	Institut Akauntan Malaysia	SSM	Suruhanjaya Syarikat Malaysia
	Malaysian Institute of Certified		Association of Chartered Certified
MICPA	Public Accountants	ACCA	Accountants
CTIM	Chartered Tax Institute of	CIMA	Chartered Institute of Management
	Malaysia		Accountants
KHR	Khairuddin, Hasyudeen and Razi	MASB	Malaysian Accounting Standard Board

LAMPIRAN C

SENARAI AHLI BAGI MESYUARAT KUMPULAN FOKUS PADA 14 DISEMBER 2012		
BIL.	NAMA	ORGANISASI
1	Prof. Dr. Takiah Mohd Iskandar (Pengerusi)	UKM
2	Tan Sri Dr. Abdul Samad Alias	PIDM
3	Datuk Mohd Nasir Ahmad	IAM
4	Abdul Rahim Abdul Hamid	IAM
5	Nik Mohd Hasyudeen Yusof	AOB
6	Dato' Mohammad Faiz Mohammad Azmi	IAM
7	Rosenida Abdul Rahman	JANM
8	Abdul Majid Salleh	JANM
9	Prof. Dr. Ibrahim Kamal Abdul Rahman	UiTM
10	Prof. Datin Hasnah Haron	IAM
11	Prof. Dr. Maliah Sulaiman	UIA
12	Prof. Madya Dr. Noorhayati Mansor	UniSZA
13	Prof. Madya Dr. S. Susela Devi	UM
14	Prof Madya Dr. Zalailah Salleh	UMT
15	Prof. Madya Dr. Zuaini Ishak	UUM
16	Dr. Sherliza Puat Nelson	UIA
17	Wan Norehan Wan Ahmad	IAM
Urus setia		
Hazezul Razman Othman (IAM)		
Jabatan Pendidikan Tinggi, Kementerian Pendidikan Tinggi		

Nota:

UM	Universiti Malaya	UniSZA	Universiti Sultan Zainal Abidin
UIA	Universiti Islam Antarabangsa	JANM	Jabatan Akauntan Negara Malaysia
UiTM	Universiti Teknologi MARA	IAM	Institut Akauntan Malaysia
UKM	Universiti Kebangsaan Malaysia	AOB	Audit Oversight Board
UUM	Universiti Utara Malaysia	PIDM	Perbadanan Insurans Deposit Malaysia

LAMPIRAN D

Bil.	Kursus	Muka surat
1	Financial Accounting and Reporting 1	99
2	Financial Accounting and Reporting 2	106
3	Financial Accounting and Reporting 3	113
4	Financial Accounting and Reporting 4	119
5	Financial Accounting and Reporting 5	125
6	Management Accounting 1	131
7	Management Accounting 2	134
8	Seminar in Management Accounting	137
9	Taxation 1	140
10	Taxation 2	144
11	Audit 1	148
12	Audit 2	157
13	Financial Management	165
14	Corporate Finance	168
15	Financial Market and Institutions	171
16	Accounting Information Systems 1	174
17	Analysis and Design of Accounting Information Systems	178
18	Integrated Case Study	183
19	Advanced Taxation	191
20	Internal Audit	195
21	Public Sector Accounting	203
22	Accounting for Islamic Financial Transactions	209

Bil.	Kursus	Muka surat
23	Business Communications	215
24	Business Ethics and Corporate Governance	219
25	Business Mathematics	223
26	Commercial Law	227
27	Company Law	233
28	Industrial Training	239
29	Principles of Macroeconomics	242
30	Principles of Microeconomics	246
31	Organisational Behaviour	251
32	Principles of Management	255
33	Statistical Methods	258
34	Strategic Management	262

2	Course Code	(refer to university course code)						
3	Name(s) of academic staff	-						
4	Rationale for the inclusion of the course/module in the programme	To create awareness of the financial reporting regulatory framework & awareness of IFRS judgements and estimates.						
5	Semester and Year offered	Year 1						
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others					None Face to Face SL	Total Guided and Independent Learning
		L	T	P	E	O		
		24	12		15		72	123
7	Credit Value	3						
8	Prerequisite (if any)	Nil						
9	Objective	<ol style="list-style-type: none">1. Create awareness of the financial reporting regulatory framework (introduce key players in the financial reporting environment in Malaysia; MASB, MIA, SC, CCM, Bursa etc.) and their role in the capital market, SME sector, public sector and non-profit sector (NGOs, charitable organisations etc.).2. Clarify the role of IASB and IFRS to appreciate the link between national standards and global standards and global capital market.3. Introduce the conceptual framework, introducing assets, liabilities, equity, income and expenses. The components of financial statements, statement of financial position, comprehensive income statement, statement of cash flow and changes in equity statement (how they relate to each other).4. Introduce presentation of financial statements (FS), MFRS 101 and explain why the items are presented as such. Introduce financial statement analysis. They can see why the FS is important for the investor. Ask them to evaluate selected FS and discuss the role of the notes to the accounts.5. Deal with initial recognition, and provide an understanding of various measurements, like historical cost, modified historical cost, fair value.6. Introduce simple items like cash, inventories, receivables, payable, provisions and contingent liabilities.						

10	Learning Outcomes	<p>On completion of the course, the students should be able to:</p> <ol style="list-style-type: none"> 1. Explain the role of the professional accountant. 2. Explain the rationale for the conceptual framework. 3. Identify assets, liabilities, equity, income and expenses. 4. Explain the different measurement bases and circumstance when these measurement bases are appropriate. 5. Carry out basic financial statement analysis and interpret the financial ratios. 6. Explain current developments at IASB and MASB (relating to issues discussed in the course) 	
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	<p>The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.</p> <p>The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include computational and non-computational elements.</p>	
12	Teaching-learning and assessment strategy	Teaching & Learning Methods	Suggested Assessment
		<ol style="list-style-type: none"> 1. Face to face interactions during lectures and tutorials. 2. PBL and presentations. 	<ol style="list-style-type: none"> 1. Assignments, internal examinations 2. Presentation rubric.
13	Synopsis	<p>In this first level course, students are:</p> <ol style="list-style-type: none"> 1. Exposed to the financial reporting regulatory framework (introduce key players in the financial reporting environment in Malaysia; MASB, MIA, SC, CCM, Bursa etc) and their role in the capital market, SME sector, public sector and non-profit sector (NGOs, charitable organisations etc); 2. Introduced to the conceptual framework, elements such as assets, liabilities, equity, income and expenses, components of financial statements, statement of financial position, comprehensive income statement, statement of cash flow and changes in equity statement (how they relate to each other); 3. Introduced to basic financial statement analysis; 4. Introduced to simple items of assets and liabilities such as cash, inventories, receivables, payable, provisions and contingent liabilities. 	
14	Mode of Delivery Lecture, Tutorial, Workshop,	Lecture, tutorial and PBL and case presentation.	

	Seminar, etc.														
15	Assessment Methods and Types	Assessment Methods											Percentages		
		Quizzes, assignments, project paper & mid-term											40-50		
		Final exam											50-60		
		Total											100		
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1	√								√	√	√		
		2	√								√	√	√		
		3		√							√	√	√		
		4		√							√	√	√		
		5	√								√	√	√		
		6	√								√	√	√		
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total		
		Conceptual Framework for Financial Reporting						3	1.5			6	10.5		
		Presentation of Financial Statements						2	1			6	9		
		Property, Plant and Equipment						3	1.5			6	10.5		
		Inventories						3	1.5			6	10.5		
		Cash						3	1.5			6	10.5		
		Receivables						2	1			6	9		
		Payables						2	1			6	9		
		Intangible assets						2	1			6	9		
		Equity						2	1			6	9		
		Provision and contingent liabilities						2	1			6	9		
		Formative assessment									12	6	18		
		Final Exam									3	6	9		
		Revision													
		Total contact hours						24	12		15	72	123		
18	Main references	1. Picker, R. Leo, K.J, Loftus, J. Wise, V., Clark, K and Alfredson, K., (2012), Applying International Financial Reporting Standards, 3rd													

		<p>Edition, John Wiley & Sons Inc., USA.</p> <ol style="list-style-type: none"> Tan L. T. (2012), Financial Accounting & Reporting in Malaysia, Vol. 1 & 2, 4th ed., CCH-Asia, Malaysia. Lazar, J & Huang, C.C., (2010), Financial Reporting Standards for Malaysia, 3rd ed., Mc Graw Hill Education, Malaysia. Ng E. J., (2010), A Practical Guide to Financial Reporting Standards (Malaysia), 3rd ed., CCH, Malaysia. Malaysian Accounting Standards Board, www.masb.org.my MFRS standards
	Additional references supporting the course	<ol style="list-style-type: none"> Weygandt, J. J., Kimmel, P. D. and Kieso, D. E. (2011), Financial Accounting, IFRS edition, John Wiley & Sons Inc., USA.
19	Other additional information (Lab Practice)	NA

COURSE CONTENT

WEEK	TOPIC/TUTORIAL/COURSEWORK	LEARNING LEVEL / STAGE	REFERENCE / MATERIAL / STDS / TOOL
1	Conceptual Framework for Financial Reporting <ul style="list-style-type: none"> Objectives of Financial Reporting Qualitative Characteristics of Financial Reporting <ul style="list-style-type: none"> Fundamental Enhancing Pervasive Constraint Going concern assumption Elements of financial statement Recognition of elements of financial statement Measurement of elements of financial statement Misunderstandings about the conceptual framework 	Level 1 & 2 Stage 1	Conceptual Framework for Financial Reporting
2	Presentation of Financial Statements <ul style="list-style-type: none"> Statement of financial position Statement of comprehensive income Statement of changes in equity Statement of cash flows Notes to the financial statements 	Level 1 & 2 Stage 1	MFRS 101

3	Property, Plant and Equipment <ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement 	Level 1-3 Stage 1	MFRS 116 MFRS 136
4	Inventories <ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement 	Level 1-3 Stage 1	MFRS 102
5	Cash <ul style="list-style-type: none"> • Statement of Cash Flow Preparation 	Level 1-3 Stage 1	MFRS 107
6	Receivables <ul style="list-style-type: none"> • Initial Recognition • Initial Measurement 	Level 1-3 Stage 1	MFRS 9
7	Payables <ul style="list-style-type: none"> • Initial Recognition • Initial Measurement 	Level 1-3 Stage 1	MFRS 9
8	Basic Financial Statement Analysis Formative assessment should use mini cases and encourage students to work together as a team and share knowledge	Level 1-3 Stage 2	
9	Intangibles assets <ul style="list-style-type: none"> • Definition • Initial Recognition <ul style="list-style-type: none"> ○ By way of acquisition • Initial Measurement 	Level 1-3 Stage 1	MFRS 138 MFRS 136
10	Formative assessment should use mini-cases and encourage students to work together as a team and share knowledge		
11	Equity <ul style="list-style-type: none"> • Definition • Statement of Changes in Equity <ul style="list-style-type: none"> ○ Share Capital ○ Reserves <ul style="list-style-type: none"> ▪ Distributable ▪ Non-distributable 	Level 1-3 Stage 1	MFRS 101 Conceptual Framework for Financial Reporting
12	Formative assessment should use mini-cases and encourage students to work together as a team and share knowledge		
13	Provision and contingent liabilities <ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement 	Level 1-3 Stage 1	MFRS 137
14	Formative assessment should use mini-cases and		

	encourage students to work together as a team and share knowledge		
LEARNING LEVELS & STAGES			
Learning Levels (LL)	1. Knowledge 2. Comprehension 3. Application 4. Analysis 5. Synthesis 6. Evaluation		
Stages	<p><u>Stage 1</u></p> <p>Introducing the concepts of Conceptual Framework</p> <ul style="list-style-type: none"> • To create awareness among the students. • Introducing elements of critical thinking. • Changing mindset. <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Introducing elements of estimates and professional judgement. • Initial recognition and measurement. <p><u>Stage 2</u></p> <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Introducing elements of estimates and professional judgement. • Subsequent measurement – revaluation. • De-recognition. • Presentation and Disclosure. <p><u>Stage 3</u></p> <p>Reinforcing concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Reinforcing and enhancing capabilities to make estimates, exercise professional judgement. • Subsequent measurement – impairment, fair value measurement. • De-recognition. • Presentation and Disclosure. <p>Applying concepts and principles in group accounts</p> <ul style="list-style-type: none"> • Introduction to group accounts. • Concept of control and reporting entity. <p><u>Stage 4</u></p> <p>Applying concepts and principles in group accounts</p> <ul style="list-style-type: none"> • Complex group accounts and further concept of control. 		

	<p>Further reinforcing application of professional judgement and estimates through</p> <ul style="list-style-type: none"> • Case studies <ul style="list-style-type: none"> ○ Revenue recognition. ○ IFRS for SMEs. ○ Impairment ○ Special issues in financial accounting and reporting • Accounting theories <ul style="list-style-type: none"> ○ Historical development, current status, and discussion of issues in the application of accounting theories in practice ○ Updates on upcoming issues/standards ○ Discussion on exposure drafts that have been issued 6 months prior to their examination
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1	Name of course	FINANCIAL ACCOUNTING AND REPORTING 2							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	To develop understanding of selected IFRS judgements and estimates.							
5	Semester and Year offered	Year 2							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			24	12		15		72	
7	Credit Value	3							
8	Prerequisite (if any)	FAR 1							
9	Objective	The course aims to introduce non-current assets, property, plant and equipment, intangibles, investment properties, agriculture-biological assets, financial assets and liabilities, It also introduces the concept of subsequent measurement for PPE, intangibles, investment properties, agriculture-biological assets, financial assets and liabilities and builds students' capabilities to compare and contrast the differences between these categories of assets and their treatment.							
10	Learning Outcomes	On completion of the course, the students should be able to: 1. Explain the different measurement bases and circumstances when these measurement bases are appropriate for PPE, intangibles, investment properties, agriculture-biological assets, financial assets and liabilities. 2. Carry out more complex financial statement analysis and interpret the financial ratios. 3. Explain the concepts underlying revenue recognition. 4. Compute amount of revenue to be recognised under different scenarios. 5. Explain current developments at IASB and MASB (relating to issues discussed in the course).							
11	Transferable Skills:	The syllabus is designed to progressively broaden and deepen the knowledge skills and professional values demonstrated by the student on							

	Skills and how they are developed and assessed, Project and practical experience and Internship	their way through the qualification. The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include computational and non-computational elements.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods								Suggested Assessment					
		1. Face to face interactions during lectures and tutorials. 2. PBL and presentations.								1. Assignments, internal examinations. 2. Presentation rubric.					
13	Synopsis	In this second level course for Financial Accounting and Reporting. This course builds on knowledge and skills introduced in FAR 1. The course introduces: 1. Non-current assets, property, plant and equipment, intangibles, investment properties, agriculture-biological asset, financial assets and liabilities. 2. The concept of subsequent measurement for PPE, intangibles, investment properties, agriculture-biological assets, financial assets and liabilities. 3. Compares and contrasts the differences between these categories of assets and their treatment. 4. Discusses impairments and relate to 3.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and PBL and case presentation.													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Quizzes, assignments, project paper & mid-term Final exam										40-50 50-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1	√						√		√	√	√		
		2		√					√		√	√	√		
	3	√								√	√	√			

	Outcomes	4	√					√		√	√	√	
		5	√					√		√	√	√	
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total
		Property, Plant and Equipment						3	1.5			6	10.5
		Inventories						2	1			6	9
		Intangible assets						3	1.5			6	10.5
		Investment Property						3	1.5			6	10.5
		Biological Assets						3	1.5			6	10.5
		Financial Assets						2	1			6	9
		Financial Liabilities						2	1			6	9
		Leases						2	1			6	9
		Equity						2	1			6	9
		Revenue						2	1			6	9
		Formative assessment									12	6	18
		Final Exam									3	6	9
		Revision											
		Total contact hours						24	12		15	72	123
18	Main references	1. Picker, R. Leo, K.J, Loftus, J. Wise, V., Clark, K and Alfredson, K., (2012), Applying International Financial Reporting Standards, 3rd Edition, John Wiley & Sons Inc., USA. 2. Tan L. T. (2012), Financial Accounting & Reporting in Malaysia, Vol. 1 & 2, 4th ed., CCH-Asia, Malaysia. 3. Lazar, J & Huang, C.C., (2010), Financial Reporting Standards for Malaysia, 3rd ed., Mc Graw Hill Education, Malaysia. 4. Ng E. J. (2010), A Practical Guide to Financial Reporting Standards (Malaysia), 3rd ed., CCH, Malaysia. 5. Malaysian Accounting Standards Board, www.masb.org.my MFRS standards											
	Additional references supporting the course	1. Weygandt, J. J., Kimmel, P. D. and Kieso, D. E. (2011), Financial Accounting, IFRS edition, John Wiley & Sons Inc., USA.											
19	Other additional information (Lab Practice)	NA											

COURSE CONTENT

WEEK	TOPIC/TUTORIAL/COURSEWORK	LEARNING LEVEL / STAGE	REFERENCE / MATERIAL / STDS / TOOL
1	Property, Plant and Equipment <ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement • Subsequent Measurement • De-recognition • Disclosure 	Level 1 - 4 Stage 2 & 3	MFRS 116 MFRS 120 MFRS 5 MFRS 136 MFRS 137 MFRS 123 MFRS 13 IFRIC 1 IFRIC 18
2	Inventories <ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement • Subsequent Measurement • De-recognition • Disclosure 	Level 1 - 4 Stage 2 & 3	MFRS 102
3	Intangibles Assets <ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement • Subsequent Measurement • De-recognition • Disclosure 	Level 1 - 4 Stage 2 & 3	MFRS 138 MFRS 136 MFRS 13 MFRS 120
4	Continuous Assessment		
5	Investment Property <ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement • Subsequent Measurement • De-recognition • Disclosure 	Level 1 - 4 Stage 2 & 3	MFRS 140 MFRS 123 MFRS 13
6	Continuous Assessment		
7	Biological Assets <ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement • Subsequent Measurement • De-recognition • Disclosure 	Level 1 - 4 Stage 2 & 3	MFRS 141 MFRS 13

8	Revenue recognition		
	Formative assessment should use comprehensive cases and encourage students to work together as a team and share knowledge	Level 1-3 Stage 2	MFRS 118 Exposure draft on Revenue
9	Financial Assets		
	<ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement • Subsequent Measurement • De-recognition • Disclosure 	Level 1-3 Stage 2	MFRS 9 MFRS 132 MFRS 139 MFRS 7
10	Formative assessment should use mini-cases and encourage students to work together as a team and share knowledge		
11	Financial Liabilities		
	<ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement • Subsequent Measurement • De-recognition • Disclosure 	Level 1-3 Stage 2	MFRS 9 MFRS 132 MFRS 139 MFRS 7
12	Distinguishing equity and liabilities		
	Formative assessment - should use comprehensive cases and encourage students to work together as a team and share knowledge	Level 1-3 Stage 2	
13	Leases		
	<ul style="list-style-type: none"> • Definition • Initial Recognition • Initial Measurement • Subsequent Measurement • De-recognition • Disclosure 	Level 1 - 4 Stage 2 & 3	MFRS 117 Exposure Draft IFRIC 4
14	Formative assessment should use mini-cases and encourage students to work together as a team and share knowledge		

LEARNING LEVELS & STAGES

Learning Levels (LL)	1. Knowledge
	2. Comprehension
	3. Application
	4. Analysis

5. Synthesis
6. Evaluation



<p>Stages</p>	<p><u>Stage 1</u></p> <p>Introducing the concepts of Conceptual Framework</p> <ul style="list-style-type: none"> • To create awareness among the students. • Introducing elements of critical thinking. • Changing mindset. <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Introducing elements of estimates and professional judgement. • Initial recognition and measurement. <p><u>Stage 2</u></p> <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Introducing elements of estimates and professional judgement. • Subsequent measurement – revaluation. • De-recognition. • Presentation and Disclosure. <p><u>Stage 3</u></p> <p>Reinforcing concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Reinforcing and enhancing capabilities to make estimates, exercise professional judgement. • Subsequent measurement – impairment, fair value measurement. • De-recognition. • Presentation and Disclosure. <p>Applying concepts and principles in group accounts</p> <ul style="list-style-type: none"> • Introduction to group accounts. • Concept of control and reporting entity. <p><u>Stage 4</u></p> <p>Applying concepts and principles in group accounts</p> <ul style="list-style-type: none"> • Complex group accounts and further concept of control. <p>Further reinforcing application of professional judgement and estimates through</p> <ul style="list-style-type: none"> • Case studies <ul style="list-style-type: none"> ○ Revenue recognition. ○ IFRS for SMEs. ○ Impairment ○ Special issues in financial accounting and reporting
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	<ul style="list-style-type: none"> • Accounting theories <ul style="list-style-type: none"> ○ Historical development, current status, and discussion of issues in the application of accounting theories in practice ○ Updates on upcoming issues/standards ○ Discussion on exposure drafts that have been issued 6 months prior to their examination
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1	Name of course	FINANCIAL ACCOUNTING AND REPORTING 3							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	To develop understanding of selected IFRS judgements and estimates.							
5	Semester and Year offered	Year 3							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			16	8		21		80	125
7	Credit Value	3							
8	Prerequisite (if any)	FAR 2							
9	Objective	The course aims to enhance (using comprehensive case studies) competencies to discuss issues related to Plant property and equipment, intangibles, investment properties, agriculture-biological assets, financial assets and liabilities in more specialized industry settings. Enable a critical evaluation of the concept of control and preparation of group accounts for a simple group as well as compare and contrast treatment of deferred taxes with treatment of financial assets and liabilities.							
10	Learning Outcomes	On completion of the course, the students should be able to: 1. Explain the different measurement bases and circumstances when these measurement bases are appropriate for PPE, intangibles, investment properties, agriculture-biological assets, financial assets and liabilities in different industries, including shariah-approved products. 2. Compute deferred tax assets and liabilities and contrast accounting treatment and disclosure requirements with other assets and liabilities. 3. Prepare consolidated financial statements for a simple group structure. 4. Carry out group financial statement analysis and interpret the financial ratios. 5. Explain current developments at IASB and MASB (relating to issues discussed in the course)							
11	Transferable Skills:	The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on							

	Skills and how they are developed and assessed, Project and practical experience and Internship	their way through the qualification. The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include computational and non-computational elements.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods								Suggested Assessment					
		1. Face to face interactions during lectures and tutorials. 2. PBL and presentations.								1. Assignments, internal examinations. 2. Presentation rubric.					
13	Synopsis	This is the third level course for Financial Accounting and Reporting. This course builds on knowledge and skills introduced in FAR 2. Students need to be reminded constantly that in this course they will build on what they have learnt in FAR 1 & 2 and deals with more complex items. This course: 1. Introduces comprehensive case studies to discuss issues related to plant property and equipment, intangibles, investment properties, agriculture-biological assets, financial assets and liabilities in more specialized industry setting; 2. Introduces the concept of control and preparation of group accounts for a simple group; 3. Introduces deferred taxes and distinguish and compare with treatment of financial assets and liabilities.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and PBL and case presentation.													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Quizzes, assignments, project paper & mid-term Final exam										40-50 50-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1	√						√		√	√	√	√	
		2	√						√		√	√	√		
3	√						√		√	√	√				

	Outcomes	4		√					√		√	√	√	√
		5	√						√		√	√	√	
17	Content outline of the course and the SLT per topic								L	T	P	E	SL	Total
		Property, Plant and Equipment							2	1			6	9
		Impairment							2	1			6	9
		Fair Value Measurement							2	1			6	9
		Group Accounts							2	1			6	9
		Deferred Taxes							2	1			6	9
		Presentation and Disclosure							2	1			6	9
		Advanced financial statement analysis							2	1			6	9
		Deferred taxes and financial assets and liabilities: an evaluation							2	1			6	9
		Formative assessment										18	26	44
		Final Exam										3	6	9
		Revision												
		Total contact hours							16	8		21	80	125
18	Main references	1. Picker, R. Leo, K.J, Loftus, J. Wise, V., Clark, K and Alfredson, K., (2012), Applying International Financial Reporting Standards, 3rd Edition, John Wiley & Sons Inc., USA. 2. Tan L. T. (2012), Financial Accounting & Reporting in Malaysia, Vol. 1 & 2, 4th ed., CCH-Asia, Malaysia. 3. Jeter, D.C. & Chaney,P. (2012), Advanced Accounting, 5th ed., John Wiley & Sons Inc.,USA. 4. Lazar, J. & Tan, L. L. (2011), Company and Group Financial Reporting, 7th ed., Pearson: Prentice Hall, Malaysia. 5. Kothari, J. and Barone, E., (2011), Advanced Financial Accounting: An International Approach, Pearson (Financial Times): Prentice Hall, England. 6. Malaysian Accounting Standards Board, www.masb.org.my MFRS standards												
	Additional references supporting the course	1. Weygandt, J. J., Kimmel, P. D. and Kieso, D. E. (2011), Financial Accounting, IFRS edition, John Wiley & Sons Inc., USA.												
19	Other additional information (Lab Practice)	NA												

COURSE CONTENT

WEEK	TOPIC/TUTORIAL/COURSEWORK	LEARNING LEVEL / STAGE	REFERENCE / MATERIAL / STDS / TOOL
1	Property, Plant and Equipment Comprehensive case study using specialized industries.	Level 1 - 6 Stage 4	All relevant standards MFRS 108 MFRS 1 MFRS 2
2	Impairment <ul style="list-style-type: none"> Comprehensive case study using specialized industries Property, Plant and Equipment Investment property Intangibles Assets Financial Assets Financial Liabilities 	Level 1 - 4 Stage 3	MFRS 136 MFRS 9 MFRS 139 MFRS 132 MFRS 7 MFRS 4
3	Fair Value Measurement <ul style="list-style-type: none"> Comprehensive case study using specialized industries Property, Plant and Equipment Investment property Intangibles Assets Financial Assets Financial Liabilities 	Level 1 - 4 Stage 3	MFRS 13 MFRS 116 MFRS 140 MFRS 138 MFRS 139 MFRS 9
4	Continuous Assessment		
5	Group Accounts <ul style="list-style-type: none"> Business Combination (Amalgamation / Absorption / Acquisition) Basic Consolidation Concept of control Concept of reporting entity Inter-company transactions Fair value adjustments 	Level 1 - 4 Stage 3	MFRS 3 MFRS 10 MFRS 12 ED on Reporting Entity
6	Continuous Assessment		
7	Deferred Taxes	Level 1 - 4 Stage 3	MFRS 112 Discussion Paper
8	Continuous assessment should use comprehensive cases and encourage students to work together as a team and share knowledge		
9	Presentation and Disclosure <ul style="list-style-type: none"> Definition 	Level 1-3	MFRS 107

	<ul style="list-style-type: none"> Initial Recognition Initial Measurement Subsequent Measurement De-recognition Disclosure 	Stage 2	MFRS 110 MFRS 133 MFRS 112 MFRS 2 MFRS 137
10	Formative assessment should use mini-cases and encourage students to work together as a team and share knowledge		
11	Advanced financial statement analysis	Level 1 - 6 Stage 3	MFRS 9 MFRS 132 MFRS 139 MFRS 7
12	Formative assessment - should use comprehensive cases and encourage students to work together as a team and share knowledge		
13	Deferred taxes and financial assets and liabilities: an evaluation	Level 1 - 4 Stage 3	MFRS 9 MFRS 112
14	Formative assessment comprehensive cases and encourage students to work together as a team and share knowledge		

LEARNING LEVELS & STAGES

Learning Levels (LL)	1. Knowledge 2. Comprehension 3. Application 4. Analysis 5. Synthesis 6. Evaluation
Stages	<p><u>Stage 1</u></p> <p>Introducing the concepts of Conceptual Framework</p> <ul style="list-style-type: none"> To create awareness among the students. Introducing elements of critical thinking. Changing mindset. <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> Introducing elements of estimates and professional judgement. Initial recognition and measurement. <p><u>Stage 2</u></p> <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> Introducing elements of estimates and professional judgement. Subsequent measurement – revaluation.



- De-recognition.
- Presentation and Disclosure.

Stage 3

Reinforcing concepts and principles in assets, liabilities and equity

- Reinforcing and enhancing capabilities to make estimates, exercise professional judgement.
- Subsequent measurement – impairment, fair value measurement.
- De-recognition.
- Presentation and Disclosure.

Applying concepts and principles in group accounts

- Introduction to group accounts.
- Concept of control and reporting entity.

Stage 4

Applying concepts and principles in group accounts

- Complex group accounts and further concept of control.

Further reinforcing application of professional judgement and estimates through

- Case studies
 - Revenue recognition.
 - IFRS for SMEs.
 - Impairment
 - Special issues in financial accounting and reporting
- Accounting theories
 - Historical development, current status, and discussion of issues in the application of accounting theories in practice
 - Updates on upcoming issues/standards
 - Discussion on exposure drafts that have been issued 6 months prior to their examination

1	Name of course	FINANCIAL ACCOUNTING AND REPORTING 4									
2	Course Code	(refer to university course code)									
3	Name(s) of academic staff	-									
4	Rationale for the inclusion of the course/module in the programme	To develop understanding of selected IFRS judgements and estimates.									
5	Semester and Year offered	Year 4									
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning		
			L	T	P	E	O	SL			
			14	7		24		80		125	
7	Credit Value	3									
8	Prerequisite (if any)	FAR 3									
9	Objective	The course aims to enhance (using comprehensive case studies) competencies to consolidate more complex group structures to deal with associates, joint ventures, foreign operations as well as prepare consolidated Statement of Cash Flows. Also aims to introduce advanced disclosure issues relating to operating segments and related party transactions.									
10	Learning Outcomes	On completion of the course, the students should be able to: 1. Prepare consolidated financial statements for a complex group structure. 2. Prepare consolidated statement of cash flow for a complex group structure. 3. Explain and present information relate to operating segments, related party transactions and foreign operations. 4. Carry out a complex group financial statement analysis and interpret the financial ratios. 5. Explain current developments at IASB and MASB (relating to issues discussed in the course)									
11	Transferable Skills: Skills and how they are	The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification.									

	developed and assessed, Project and practical experience and Internship	The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include computational and non-computational elements.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods								Suggested Assessment					
		1. Face to face interactions during lectures and tutorials. 2. PBL and presentations.								1. Assignments, internal examinations. 2. Presentation rubric.					
13	Synopsis	This is the fourth level course for Financial Accounting and Reporting. This course builds on knowledge and skills introduced in FAR 3 takes them to the fourth stage capabilities and competency building in IFRS. It advances the skills in consolidation by introducing more complex group structures to deal with associates, joint ventures, foreign operations. It deals with related issues such as consolidated Statement of Cash Flows and introduces advanced disclosure issues relating to operating segments, related party transactions topics.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and PBL and case presentation.													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Quizzes, assignments, project paper & mid-term Final exam										40-50 50-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
		1	2	3	4	5	6	7	8	9	10	11	12		
		1	√						√		√	√	√	√	
		2	√						√		√	√	√	√	
		3	√						√		√	√	√	√	
		4		√					√		√	√	√	√	
17	Content outline of the course and the SLT							L	T	P	E	SL	Total		
		Group Accounts						2	1			6	9		

	per topic	Consolidated Statement of Cash Flows	2	1			6	9
		Foreign Operations	2	1			6	9
		Operating Segments	2	1			6	9
		Related Party Disclosure	2	1			6	9
		Presentation and Disclosure	2	1			6	9
		Advanced financial statement analysis	2	1			6	9
		Formative assessment				21	32	53
		Final Exam				3	6	9
		Revision						
		Total contact hours	14	7		24	80	125
18	Main references	<ol style="list-style-type: none"> 1. Picker, R. Leo, K.J, Loftus, J. Wise, V., Clark, K and Alfredson, K., (2012), Applying International Financial Reporting Standards, 3rd Edition, John Wiley & Sons Inc., USA. 2. Tan L. T. (2012), Financial Accounting & Reporting in Malaysia, Vol. 1 & 2, 4th ed., CCH-Asia, Malaysia. 3. Jeter, D.C. & Chaney, P. (2012), Advanced Accounting, 5th ed., John Wiley & Sons Inc., USA. 4. Lazar, J. & Tan, L. L. (2011), Company and Group Financial Reporting, 7th ed., Pearson: Prentice Hall, Malaysia. 5. Kothari, J. and Barone, E., (2011), Advanced Financial Accounting: An International Approach, Pearson (Financial Times): Prentice Hall, England. 6. Malaysian Accounting Standards Board, www.masb.org.my MFRS standards 						
	Additional references supporting the course	<ol style="list-style-type: none"> 1. Weygandt, J. J., Kimmel, P. D. and Kieso, D. E. (2011), Financial Accounting, IFRS edition, John Wiley & Sons Inc., USA. 						
19	Other additional information (Lab Practice)	NA						

COURSE CONTENT

WEEK	TOPIC/TUTORIAL/COURSEWORK	LEARNING LEVEL / STAGE	REFERENCE / MATERIAL / STDS / TOOL
	Group Accounts		
1	<ul style="list-style-type: none"> Complex group structure Joint Arrangements Investments in Associates and Joint Venture Changes in Group Structure Disclosure of interest in other entities 	Level 1 - 6 Stage 4	
2	Consolidated Statement of Cash Flow	Level 1 - 6 Stage 4	MFRS 107 MFRS 10
3	Foreign Operations	Level 1 - 6 Stage 4	MFRS 121
4	Continuous Assessment		
5	Operating Segments	Level 1 - 6 Stage 4	MFRS 8
6	Continuous Assessment		
7	Related Party Disclosure	Level 1 - 4 Stage 4	MFRS 124
8	Continuous assessment should use comprehensive cases and encourage students to work together as a team and share knowledge		
9	Presentation and Disclosure <ul style="list-style-type: none"> Comprehensive Case Study 	Level 1 - 6 Stage 4	MFRS 101 MFRS 107 MFRS 110 MFRS 133 MFRS 112 MFRS 2 MFRS 137
10	Formative assessment should use mini-cases and encourage students to work together as a team and share knowledge		
11	Advanced financial statement analysis	Level 1 - 6 Stage 4	
12	Formative assessment - should use comprehensive cases and encourage students to work together as a team and share knowledge		



13	Formative assessment using comprehensive cases		
14	Formative assessment using comprehensive cases		
LEARNING LEVELS & STAGES			
Learning Levels (LL)		1. Knowledge 2. Comprehension 3. Application 4. Analysis 5. Synthesis 6. Evaluation	
Stages		<p><u>Stage 1</u></p> <p>Introducing the concepts of Conceptual Framework</p> <ul style="list-style-type: none"> • To create awareness among the students. • Introducing elements of critical thinking. • Changing mindset. <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Introducing elements of estimates and professional judgement. • Initial recognition and measurement. <p><u>Stage 2</u></p> <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Introducing elements of estimates and professional judgement. • Subsequent measurement – revaluation. • De-recognition. • Presentation and Disclosure. <p><u>Stage 3</u></p> <p>Reinforcing concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Reinforcing and enhancing capabilities to make estimates, exercise professional judgement. • Subsequent measurement – impairment, fair value measurement. • De-recognition. • Presentation and Disclosure. <p>Applying concepts and principles in group accounts</p> <ul style="list-style-type: none"> • Introduction to group accounts. • Concept of control and reporting entity. <p><u>Stage 4</u></p>	

1	Name of course	FINANCIAL ACCOUNTING AND REPORTING 5						
2	Course Code	(refer to university course code)						
3	Name(s) of academic staff	-						
4	Rationale for the inclusion of the course/module in the programme	To enhance critical evaluation skills and understand the current issues surrounding financial reporting.						
5	Semester and Year offered	Year 4						
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					Total Guided and Independent Learning
			L	T	P	E	O	
			20	10		15		80
7	Credit Value	3						
8	Prerequisite (if any)	FAR 4						
9	Objective	<p>The course aims to enhance (using comprehensive case studies) competencies to evaluate critically the role of professional accountants in society and to reinforce notions of public interest and ethics. It aims to provide an overview of professionalization of accountants and history of accounting. It draws lessons from corporate scandals and the implications for the development of accounting standards and the profession. Based on the context of specific standards such as are share-based payments, employee benefits, revenue, IFRS for SMEs, the standard setting process is evaluated. Students are exposed through comprehensive cases involving use of professional judgment and making estimates in terms of fair-value measurements and disclosures regarding accounting policy changes and estimates.</p>						
10	Learning Outcomes	<p>On completion of the course, the students should be able to:</p> <ol style="list-style-type: none"> 1. Critically evaluate the role of professional accountants in society. 2. Explain the role of corporate scandals in the development of accounting and the profession. 3. Explain the importance of professionalization of accountants in the context of the historical development of accounting. 4. Critically evaluate the role of various interest groups in formulation of accounting standards and the due process of accounting standard 						

		setting of specific accounting standards. 5. Explain current developments at IASB and MASB (relating to issues discussed in the course)	
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification. The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus.	
12	Teaching-learning and assessment strategy	Teaching & Learning Methods	Suggested Assessment
		1. Face to face interactions during lectures and tutorials. 2. PBL and presentations.	1. Assignments, internal examinations. 2. Presentation rubric.
13	Synopsis	This is the fifth level course for Financial Accounting and Reporting. This course builds on knowledge and skills introduced in FAR1 - 4 and reinforce the fourth stage capabilities and competency building in IFRS. The discussion in FAR 1 on role of professional accountants in society is revisited to reinforce notions of public interest and ethics. It also provide an overview of professionalization of accountants and history of accounting. It draws lessons from corporate scandals and the implications for the development of accounting standards and the profession. Based on the context of specific standards such as are share-based payments, employee benefits, revenue, IFRS for SMEs, the standard setting process is evaluated. Students are exposed through comprehensive cases involving use of professional judgment and making estimates in terms of fair-value measurements and disclosures regarding accounting policy changes and estimates.	
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and PBL and case presentation.	
15	Assessment Methods and Types	Assessment Methods	Percentages
		Quizzes, assignments, project paper & mid-term	40-50
		Final exam	50-60
		Total	100
16	Mapping of the	Course	Programme Learning Outcomes (PLO)

		<p>5. Kothari, J. and Barone, E., (2011), Advanced Financial Accounting: An International Approach, Pearson (Financial Times): Prentice Hall, England.</p> <p>1. Malaysian Accounting Standards Board, www.masb.org.my MFRS standards</p>
	Additional references supporting the course	<p>1. Weygandt, J. J., Kimmel, P. D. and Kieso, D. E. (2011), Financial Accounting, IFRS edition, John Wiley & Sons Inc., USA.</p>
19	Other additional information (Lab Practice)	NA

COURSE CONTENT

WEEK	TOPIC/TUTORIAL/COURSEWORK	LEARNING LEVEL / STAGE	REFERENCE / MATERIAL / STDS / TOOL
1	History and Development of Accounting and Accounting Theory	Level 1 - 6 Stage 4	
2	Formulation and verification of Accounting Theory	Level 1 - 6 Stage 4	
3	Regulation Approach of an Accounting Theory <ul style="list-style-type: none"> Accounting standard setting 	Level 1 - 6 Stage 4	
4	Continuous Assessment		
5	Financial Accounting Environment in Malaysia <ul style="list-style-type: none"> Financial Reporting Act 1997 Companies Act 1965 MASB Bank Negara Securities Commission Bursa Malaysia Malaysian Code on Corporate Governance 	Level 1 - 6 Stage 4	
6	Continuous Assessment		
7	Special issues in Financial Accounting and Reporting <ul style="list-style-type: none"> Corporate Social Responsibilities 	Level 1 - 6 Stage 4	IFRS for SMEs

	• IFRS for SMEs		
8	Continuous assessment should use comprehensive cases and encourage students to work together as a team and share knowledge		
9	Impairment of Goodwill: A comprehensive case study	Level 1 - 6 Stage 4	MFRS 118 MFRS 111 IFRIC 15 IFRIC 13 ED
10	Revenue recognition issues	Level 1 - 6 Stage 4	
11	XBRL and Integrated Reporting	Level 1 - 6 Stage 4	
12	Employees Benefits	Level 1 - 6 Stage 4	MFRS 119
13	Accounting and Reporting by Retirement Plans	Level 1 - 6 Stage 4	MFRS 126
14	Formative assessment using comprehensive cases		

LEARNING LEVELS & STAGES

Learning Levels (LL)	<ol style="list-style-type: none"> 1. Knowledge 2. Comprehension 3. Application 4. Analysis 5. Synthesis 6. Evaluation
Stages	<p><u>Stage 1</u></p> <p>Introducing the concepts of Conceptual Framework</p> <ul style="list-style-type: none"> • To create awareness among the students. • Introducing elements of critical thinking. • Changing mindset. <p>Applying the concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Introducing elements of estimates and professional judgement. • Initial recognition and measurement. <p><u>Stage 2</u></p> <p>Applying the concepts and principles in assets, liabilities and equity</p>

	<ul style="list-style-type: none"> • Introducing elements of estimates and professional judgement. • Subsequent measurement – revaluation. • De-recognition. • Presentation and Disclosure. <p><u>Stage 3</u></p> <p>Reinforcing concepts and principles in assets, liabilities and equity</p> <ul style="list-style-type: none"> • Reinforcing and enhancing capabilities to make estimates, exercise professional judgement. • Subsequent measurement – impairment, fair value measurement. • De-recognition. • Presentation and Disclosure. <p>Applying concepts and principles in group accounts</p> <ul style="list-style-type: none"> • Introduction to group accounts. • Concept of control and reporting entity. <p><u>Stage 4</u></p> <p>Applying concepts and principles in group accounts</p> <ul style="list-style-type: none"> • Complex group accounts and further concept of control. <p>Further reinforcing application of professional judgement and estimates through</p> <ul style="list-style-type: none"> • Case studies <ul style="list-style-type: none"> ○ Revenue recognition. ○ IFRS for SMEs. ○ Impairment ○ Special issues in financial accounting and reporting • Accounting theories <ul style="list-style-type: none"> ○ Historical development, current status, and discussion of issues in the application of accounting theories in practice ○ Updates on upcoming issues/standards ○ Discussion on exposure drafts that have been issued 6 months prior to their examination
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2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This course will equip the graduates with the knowledge and skills to analyze and use financial and non-financial information for managerial decision making and problem solving. It should help them to develop and practice effective communication and teamwork skills.							
5	Semester and Year offered	Year 1							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	12	3	5		72	120
7	Credit Value	3							
8	Prerequisite (if any)	Financial Accounting and Reporting 1							
9	Objective	<p>This course is designed to provide an understanding of the roles and functions of management accounting in organization. The main areas of focus are identifying, accumulating, assigning and analyzing manufacturing costs and revenue data for use in planning, control and decision making. Overhead cost is analyzed using the traditional and activity based method. The course also highlights the applications of management accounting in the service industry and its importance in today's economy. Upon successful completion of this course, students should be able to:</p>							
10	Learning Outcomes	<p>1. Distinguish the roles of management accounting from financial accounting within an organization.</p> <p>2. Describe different types of cost classifications and cost behavior.</p> <p>3. Analyze costs in the product and service industries.</p> <p>4. Apply overhead cost allocation and activity based costing.</p> <p>5. Apply CVP analysis in decision making.</p>							
11	Transferable Skills: Skills and how they are developed and assessed, Project	<p>The syllabus is designed to develop communication, presentation and teamwork skills. It also enhances the IT skills through application of spreadsheet.</p> <p>The syllabus is assessed by a three-hour paper-based examination, tests, quizzes, group-based project, and presentation. Questions will assess all parts of the syllabus and will include computational and non-computational</p>							

	and practical experience and Internship	elements.															
12	Teaching-learning and assessment strategy	Teaching & Learning Methods										Suggested Assessment					
		1. Face to face interactions during lectures and tutorials. 2. SCL and presentations.										1. Assignments, internal examinations. 2. Presentation rubric.					
13	Synopsis	This course introduces the basic concepts, terminologies, principles and methods of cost accounting at the operational level. Topics include the fundamental elements of costs, traditional cost accumulation techniques, cost planning and costing methods. The main emphasis is on estimating the cost of products produced and services rendered.															
14	Mode of Delivery	Lecture, tutorial and SCL and case presentation.															
	Lecture, Tutorial, Workshop, Seminar, etc.																
15	Assessment Methods and Types	Assessment Methods													Percentages		
		Quizzes, assignments, project paper/group presentation & mid-term													40-50 50-60		
		Final exam															
		Total													100		
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)														
			1	2	3	4	5	6	7	8	9	10	11	12			
		1	√	√							√						
		2		√					√		√						
		3						√	√	√							
		4						√		√	√						
5						√				√							
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total				
		Management Information						2				2					
		Cost Management Concepts and Classification						2				2					
		Manufacturing Costs						4	2			8					
		Cost Estimations						2	1			4					

		Product Costing Systems	2	1			4	
		Process Costing	4	2			8	
		Mid-exam				2	6	2
		Service Costing	2	1			4	
		Overhead Costing	2	1			4	
		Activity-Based Costing	2	1			4	
		Absorption and Marginal/Variable Costing	2	1			4	
		Cost Volume Profit Analysis	4	2			8	
		Practical or site visit			3		5	
		Final Exam				3	9	3
		Total contact hours	28	12	3	5	72	120
18	Main references	Drury, C. (2012), Management and Cost Accounting. 8th Edition, Singapore: Engage Learning.						
	Additional references supporting the course	<ol style="list-style-type: none"> 1. Blocher, E.J., Stout, D.E. & Cockins, G. (2010). Cost Management - A Strategic Emphasis, 5th Edition, Singapore: McGraw-Hill. 2. Hansen D.R., (2013). Cornerstones of Cost Management, International Edition, 2nd Edition, Singapore: Cengage Learning. 3. Hilton, R.W. & Platt, D.E. (2012) Managerial Accounting: Creating Value in a Global Business Environment, 9th Edition, Global Edition, McGrawHill. 4. Langfield-Smith, K., Thorne, T., Hilton, R. (2012) Management Accounting: Information for Creating and Managing Value, 6th Edition, McGrawHill. 						
19	Other additional information (Lab Practice)	Guest speaker from industry or site visit is strongly encouraged.						

	Project and practical experience and Internship	parts of the syllabus and will include computational and non-computational elements.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods						Suggested Assessment							
		1. Face to face interactions during lectures and tutorials. 2. SCL and presentations.						1. Assignments, internal examinations. 2. Presentation rubric.							
13	Synopsis	This course focuses on the application of management accounting information and techniques for planning, control and decision making. Topics covered include budgeting, standard costing, pricing strategies and responsibility accounting. Transfer pricing issues and behavioral considerations conclude the course.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and SCL and case presentation.													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Quizzes, assignments, project paper/group presentation & mid-term Final exam										40-50 50-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1		√	√				√						
		2		√				√	√						
		3						√	√			√			
		4						√			√			√	
		5			√			√	√						
		6													
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total		
		Budgeting						2				2			
		Budgetary Control						2				2			
		Behavioral Issues						2	1			4			

		Standard Costing and Variance Analysis of Prime Costs	2	1			4	
		Standard Costing and Variance Analysis for Overhead Costs	4	2			8	
		Relevant Costs and Benefits	4	2			8	
		Mid-term				2	6	
		Pricing Decisions	4	2			8	
		Responsibility Accounting and Performance Measurement	4	2			8	
		Transfer Pricing	4	2			8	
		Practical or site visit			3		5	
		Final Exam				3	9	
		Total contact hours	28	12	3	5	72	120
18	Main references	Hilton, R.W. & Platt, D.E. (2013), <i>Managerial Accounting: Creating Value in a Global Business Environment</i> . 9th Edition, Singapore: McGraw-Hill-Irwin.						
	Additional references supporting the course	<ol style="list-style-type: none"> 1. Atrill, P., and McLaney, E., (2009). <i>Management Accounting for Decision Makers</i>, 6th Edition, Prentice Hall. 2. Drury, C. (2012). <i>Management and Cost Accounting</i>. 8th Edition, Singapore: Engage Learning. 3. Langfield-Smith, K., Thorne, T., and Hilton, R., (2012) <i>Management Accounting: Information for Creating and Managing Value</i>, 6th Edition, McGrawHill. 4. Eldenburg, L.G., Brooks, A., Oliver, J., Vesty, G., and Wolcott, S., (2008), <i>Contemporary Management Accounting</i>, Wiley. 						
19	Other additional information (Lab Practice)	Guest speaker from industry or site visit is strongly encouraged.						

1	Name of course	SEMINAR IN MANAGEMENT ACCOUNTING							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This course will equip graduates with the ability to perform the strategic management accounting roles in creating value for organizations. It should also assist them in continually upgrade their knowledge and abilities through professional and/or entrepreneur enhancement programs nationally and internationally.							
5	Semester and Year offered	Year 3							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			16	26		3			75
7	Credit Value	3							
8	Prerequisite (if any)	Management Accounting 2							
9	Objective	To develop students' ability to analyze and synthesize management accounting information for strategic planning, performance evaluation and management control. The course incorporates motivational, behavioral and ethical considerations in the seminars. Students are exposed to critical thinking, decision-making and contemporary issues in management accounting through case analyses and projects. Communication and writing skills are enhanced via report writing and class presentation.							
10	Learning Outcomes	Upon successful completion of this course, students should be able to: 1. Describe the evolution of management accounting in business environment; 2. Apply contemporary strategic management accounting techniques for planning, control and decision making purposes; 3. Evaluate business performance using appropriate performance measures; 4. Analyze behavioral and ethical considerations and issues in managerial strategic decision. 5. Discuss current issues in strategic management accounting.							
11	Transferable Skills: Skills and how they are	The syllabus is designed to further enhance the analytical and critical skills of the graduates. Assessment is based on seminar presentation, essays/report and a three-							

developed and assessed, Project and practical experience and Internship

hour paper-based examination. Questions will assess all parts of the syllabus and will include qualitative and quantitative elements.

12	Teaching-learning and assessment strategy	Teaching & Learning Methods	Suggested Assessment
		1. Face to face interactions during lectures and tutorials. 2. Seminar presentations.	1. Assignments, internal examinations. 2. Presentation rubric.

This course is an extension to Management Accounting II and conducted in a seminar format. The evolution of management accounting is discussed in details. Traditional and contemporary strategic management accounting

13	Synopsis	techniques are analyzed and evaluated in the context of business cases. Topics covered are generally at the advanced stage and include performance evaluation, management control, behavioral and ethical issues as well as recent development in management accounting. Behavioral aspects are given emphasis and students are exposed to team-work and case discussions.
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Mode of Delivery

14	Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and SCL and presentation.
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15	Assessment Methods and Types	Assessment Methods	Percentages
		Case analysis/project report	40-50
		Seminar Presentation	
		Final exam	50-60
		Total	100

16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)											
			1	2	3	4	5	6	7	8	9	10	11	12
		1									√		√	
		2		√				√	√					
		3		√				√	√					
		4							√	√		√		
		5								√	√		√	
		6												



1	Name of course	TAXATION 1							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is the first course in Malaysian taxation, and it is a compulsory course for Bachelor Accounting students.							
5	Semester and Year offered	Year 1 (Semester 2)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			29	17		8		70	124
7	Credit Value	3							
8	Prerequisite (if any)	Non							
9	Objective	To provide exposure and familiarize students with all aspects of individual taxation, sole proprietorship, business income and tax administration.							
10	Learning Outcomes	Upon successful completion of this course, students should be able to: 1. Compute and analyse the essential features for individual, sole proprietorship and business income. (C4, P3) 2. Compute and analyse capital allowances for business (C4, P3, CTPS) 3. Determine tax payable by individuals and sole proprietorships. (C4, P3) 4. Translate sole proprietorships and business profit and loss into tax chargeability. (C3, C4, P4, A3, CTPS, LL)							
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	The syllabus is designed to progressively broaden and deepen the knowledge and skills which include computation of final tax liabilities for individuals and sole proprietorships after considering personal reliefs, capital allowances and relevant incentives. The syllabus is assessed continuously by quiz, mid-year assessment and a three-hour paper-based final examination. Questions will assess all parts of the syllabus and will include technical and non-technical elements.							
12	Teaching-	Teaching & Learning Methods					Suggested Assessment		

	learning and assessment strategy	Face to face interactions during lectures and tutorials.	Assignments, quiz, mid-term and final examinations.												
13	Synopsis	This course covers all aspects of individual and sole proprietorship taxation.													
14	Mode of Delivery	Lecture and tutorial													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Quiz and test										10-20			
		Mid-exam										20-30			
		Final exam										50-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1		√		√									
		2		√		√									
		3		√		√									
		4		√		√	√	√			√				
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total		
		Basis of Malaysian Income Tax <ul style="list-style-type: none">Objectives and contribution of tax revenue to Malaysian EconomySources of revenue lawTypes of taxesClasses of incomeCharging sections and scope of charge						3				6	9		
		Residence Status – Individual <ul style="list-style-type: none">What is residence status?Importance of resident statusDetermination of residence status						3	2			4	9		
		Employment income <ul style="list-style-type: none">The difference between employment and profession income						4	2			8	14		

		<ul style="list-style-type: none"> Derivation of income Basis period for employment income Gross income from employment Allowable expenses and exemptions Computation of adjusted income and statutory income 						
		Investment income <ul style="list-style-type: none"> Dividend, interest, rental, royalty, premium, discount, pension and annuity Derivation of income Basis period for investment income Allowable expenses and exemptions Computation of adjusted income and statutory income 	4	3			8	15
		Business income <ul style="list-style-type: none"> Badges of trade Derivation of income Capital v revenue income Deductible and non-deductible expenses – Sec 33, 34 and 39. Computation of tax liability Commencement of business Cessation of business 	4	4			8	16
		Capital Allowances-Plant and Machinery <ul style="list-style-type: none"> Qualifying expenditure Computation of allowances (initial, annual and notional allowances) Disposal (computation of balancing charge and balancing allowance) Dual usage; hire purchase and used assets Assets used for less than two years 	4	2			8	14
		Individual taxation <ul style="list-style-type: none"> Computation of tax liability Personal reliefs Joint and separate assessments Rebates/Zakat Fitrah Computation of aggregate income, 	4	2			8	14

		total income and chargeable income						
		• Computation of tax liability						
		Tax administration						
		<ul style="list-style-type: none"> Inland Revenue Board of Malaysia (IRBM) Self-assessment system Type of assessments Responsibility of employee and employer Collection and recovery Appeal procedure Offences and penalties Tax compliance costs 	3	2			4	9
		Final Exam				8		8
		Revision					16	16
		Total contact hours	29	17		8	70	124
18	Main references	<ol style="list-style-type: none"> Income Tax Act 1967. Public Rulings and Guidelines issued by the Inland Revenue Board. Yearly Budget commentary issued by MIA, MIT and MICPA. CCH Tax Editors (2012). <i>Malaysian Master Tax Guide</i>, 29th Edition, CCH Asia. Veerinderjeet Singh (2012). <i>Veerinder on Malaysian Tax Theory and Practice</i>, CCH Asia Pte Ltd. Veerinderjeet Singh (2011). <i>Veerinder on Taxation</i>, 2nd edition, CCH Asia Pte Ltd. Jeyapalan Kasipillai (2012). <i>A Guide to Advanced Malaysian Taxation</i>, McGraw Hill 						
19	Other additional Information	<ol style="list-style-type: none"> Accounting and Tax Journals. Malaysian Law Journals 						

1	Name of course	TAXATION 2							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a compulsory course for Bachelor Accounting students.							
5	Semester and Year offered	Year 1 (Semester 2)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	18		8		72	
7	Credit Value	3							
8	Prerequisite (if any)	Taxation 1							
9	Objective	To provide exposure and familiarize students with all aspects of partnership, company taxation, investment incentives, real property gains tax, withholding and double taxation agreement and indirect taxes.							
10	Learning Outcomes	Upon successful completion of this course, students should be able to: 1. Compute and analyse the essential features for company taxation, partnership, real property gains tax and indirect taxes. (C4, P3) 2. Compute and evaluate the relevant tax incentives and withholding tax application. (C4, P3, CTPS) 3. Determine and suggest the basis period of company in relation to commencement and change of accounting period. (C4, P3) 4. Translate the business profit and loss into tax chargeability. (C3, C4, P4, A3, CTPS, LL)							
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical	The syllabus is designed to progressively broaden and deepen the knowledge and skills which include computation of final tax liabilities for company and partnership after taking care of relevant investment incentives, withholding taxes and applicable double taxation agreement, computation of real property gains tax and indirect taxes. The syllabus is assessed continuously by quiz, mid-year assessment and a three-hour paper-based final examination. Questions will assess all parts of							

	experience and Internship	the syllabus and will include technical and non-technical elements.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods								Suggested Assessment					
		Face to face interactions during lectures and tutorials.								Assignments, quiz, mid-term and final examinations.					
13	Synopsis	This course covers all aspects of partnership, company taxation, investment incentives and indirect taxes.													
14	Mode of Delivery	Lecture and tutorial													
	Lecture, Tutorial, Workshop, Seminar, etc.														
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Quiz and test										10-20			
		Mid-exam										20-30			
		Final exam										50-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1		√		√									
		2		√		√									
		3		√		√									
		4		√		√					√				
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total		
		Partnership <ul style="list-style-type: none">Types of partnershipProvisional adjusted income and divisible incomeAdjusted income of a partnerCapital allowancesComputation of tax liabilityChanges in the partnership						4	2			8	14		
		Basis period <ul style="list-style-type: none">Determination test for company and non-companyCommencement of businessChanges in accounting date						2	2			4	8		

- Computation of adjusted income and capital allowance

Capital allowances

- Types of industrial buildings
- Determination of QBE
- Computation of IBA and disposal of IB 4 2 8 14
- Agriculture allowance
- Implication of controlled transfer in a related party transfer

Corporate Taxation

- Distinction of accounting income and taxation income
- Translation from income statement to adjusted income 6 4 12 22
- Taxable and nontaxable income
- Allowable and non-allowable deduction, double deduction
- Tax computation
- Self-assessment for company

Withholding Tax and Double Taxation Agreement

- Concepts and definition
- Derivation of income
- Exemptions 2 2 4 8
- Noncompliance of Withholding Tax provisions
- Double taxation agreement
- Permanent establishment
- Unilateral and Bilateral credit

Real Property Gains Taxes (RPGT) for individual and company

- Principle and scope of tax
- Chargeable assets, chargeable person 4 2 8 14
- Computation of chargeable gain and allowable losses
- Exemption
- Computation of RPGT payable

Investment Incentives

- Pioneer status 4 2 8 14
- Investment Tax Allowance



		<ul style="list-style-type: none"> • Re-investment Allowances • Double deduction • Promotion of export 						
		Indirect Taxes <ul style="list-style-type: none"> • Royal Malaysian Custom Department • Overview of indirect tax • Scope of taxes and duties • Taxable person • Tax rate and computation • Exemption and refunds • Offences and penalties 	2	2			4	8
		Final Exam				8		8
		Revision					16	16
		Total contact hours	28	18		8	72	126
18	Main references	<ol style="list-style-type: none"> 1. Income Tax Act 1967. 2. Promotion of Investments Act 1986. 3. Real Property Gains Tax Act 1976 4. Customs Act 1967 5. Public Rulings and Guidelines issued by the Inland Revenue Board. 6. All Malaysian Taxes Cases, Sweet and Maxwell, London. 7. Yearly Budget commentary issued by MIA, MIT and MICPA. 8. CCH Tax Editors (2012), Malaysian Master Tax Guide, 29th Edition, CCH Asia. 9. Veerinderjeet Singh (2012), Veerinder on Malaysian Tax Theory and Practice, CCH Asia Pte Ltd. 10. Choong Kwai Fatt (2011). Advanced Malaysian Taxation – Principles and Practice, 13th Edition, Malaysia: InfoWorld 11. Veerinderjeet Singh (2011), Veerinder on Taxation, 2nd edition, CCH Asia Pte Ltd. 12. Alan Yeo Miow Cheng (2011), Advanced Malaysian Taxation, 23rd Edition, YSB Management Sdn Bhd 13. Jeyapalan Kasipillai (2011), A Guide to Advanced Malaysian Taxation, McGraw Hill 						
19	Other additional information	<ol style="list-style-type: none"> 1. Accounting Journals. 2. Malaysian Law Journals 						

1	Name of course	AUDIT 1							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a compulsory course for the bachelor of accounting programme in order to equip graduates with the ability to conduct audits for business entities in accordance with approved Standards on Auditing.							
5	Semester and Year offered	Year 2 (Semester 4)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14		7		71	
7	Credit Value	3							
8	Prerequisite (if any)	Financial Reporting 1							
9	Objective	1. To provide exposure on the need for an external audit and its statutory nature. 2. To introduce several audit concepts and the relevant auditing standards. 3. To demonstrate the procedures in respect of audit planning and the audit of financial statement of non-complex entities. 4. To introduce the various types of audit reports.							
10	Learning Outcomes	On completion of the course, the students should be able to: 1. Describe and explain the relevant regulators, authorities and professional bodies and the relevant statutory and regulatory requirements in Malaysia. (C2) 2. Explain the objectives of external auditing and the responsibility of external auditors and management in the audit of financial statements and also their responsibilities in relation to fraud. (C2) 3. Analyse the internal control problems of a company and suggest possible solutions. (C4, A3, CT4) 4. Apply and distinguish substantive test and test of control. (C3, P2, CT2) 5. Explain the different types of audit files and working papers and sources of audit evidence. (C3) 6. Distinguish the types of audit report and determine the appropriate audit report for a given audit situation (C6, A3, CT3)							

		7. Perform a financial statement audit with the appropriate application of professional skepticism throughout the audit process for business entities in accordance with Malaysian Standards on Auditing. (C6, P3, CT3, A4, LS2)													
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	Knowledge, technical skills, critical thinking skills and leadership skills. The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include computational and non-computational elements. Coursework which includes assignments and tests will also be used to enhance the skills.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods										Suggested Assessment			
		Face to face interactions during lectures, tutorials, PBL and presentations.										1. Assignments, internal examinations. 2. Presentation rubric.			
13	Synopsis	This course is an introduction course in auditing and it introduces students to the concepts and principles of auditing. It also explains the role, ethics and responsibilities of public accountants, rules and regulation in auditing, preparation of audit draft and reporting. Among the topics covered in the course, it specifically focuses on the concept, process, planning, evidence, documentation and audit report.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and PBL and case presentation.													
15	Assessment Methods and Types	Assessment Methods												Percentages	
		Coursework												40-50	
		Final exam												50-60	
		Total												100	
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1					√								
		2					√								
3						√									

	Outcomes	4					√								
		5					√								
		6					√								
		7					√						√		
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total		
		An Introduction to Auditing													
		<ul style="list-style-type: none"> Definition Differences between auditing and accounting Types of auditors and audit The auditing profession Demand for auditing Introduction to auditing standards and its importance Framework of auditing (IFAC, MIA, Securities Commission, Auditing Standards and professional bodies, Companies Act 1965) 						2	1			4	7		
		Companies Act Requirement													
		<ul style="list-style-type: none"> Responsibility, power and rights of auditor Appointment of auditors Resignation and termination of auditors Audit Oversight Board Ethics Standard Board (ESB) and Accounting, Auditing Standards Board (AASB) of MIA Professional skepticism 													
		Objectives and Scope of Financial Statement Audit													
		<ul style="list-style-type: none"> Audit objectives and basic principles governing an audit Auditor's responsibility for detecting fraud Management's Assertions 													
		International Control System													
		<ul style="list-style-type: none"> Fundamental Concepts Importance of Internal Control to Auditors Relationship of Internal Control and 						2	1			4	7		

		<p>Audit Evidence</p> <ul style="list-style-type: none"> Review and documentation of internal Control System Strengths and weaknesses of internal control Management Letter 						
		<p>Quality Control for Firms</p> <ul style="list-style-type: none"> Its importance Status of review to date International Standards on Quality control (ISQC 1) 	2	1			4	7
		<p>Quiz</p>					1	1
		<p>Audit Planning and Audit Risk</p> <ul style="list-style-type: none"> Steps in planning an audit Understanding the client's business and accounting system Analytical procedures in planning Risk assessment and financial statement assertions Business risk assessment and risk assessment procedures Audit risk Consideration of fraud risk in planning Preparation of audit programme 	2	1			4	7
		<p>Materiality</p> <ul style="list-style-type: none"> Concept of materiality Preliminary judgments about materiality Materiality for the financial statement as a whole Materiality for particular classes of transactions, account balances or disclosures Factors influencing determination of materiality Relationship of materiality, audit risk and audit evidence 	2	1			4	7
		<p>Audit Evidence and Auditing Procedure</p> <ul style="list-style-type: none"> Types of audit evidence Quality and adequacy of audit evidence Relationship between procedures 	2	1			4	7

		<ul style="list-style-type: none"> and audit objectives Auditing procedures used to collect evidence Types of audit procedure and audit test Compliance and substantive test Test of transaction and balance 						
		Audit Documentation <ul style="list-style-type: none"> Importance of audit working papers Types of working paper Types of audit files Indexing Control and rights to the audit working papers Confidentiality 	2	1			4	7
		Mid-exam				2		2
		Audit Sampling <ul style="list-style-type: none"> Definition Statistical and non-statistical sampling Sampling risk and non-sampling risk Test of Control: Attribute sampling Test of Substantive: PPS sampling 	2	1			4	7
		Audit of Revenue Cycle <ul style="list-style-type: none"> Overview of the accounts and classes of transactions Business functions and documents Management assertions and audit objectives for internal control Substantive tests for accounts receivables 						
		Audit of Purchase Cycle <ul style="list-style-type: none"> Overview of the accounts and classes of transactions Business functions and documents Major internal control and related audit procedures Substantive tests for accounts payables 	2	1			4	7
		Audit of Payroll Cycle <ul style="list-style-type: none"> Inherent and control risk assessment Internal control procedures 						

	<ul style="list-style-type: none"> • Test of controls • Substantive procedures • Analytical procedures 						
	Audit of Cash <ul style="list-style-type: none"> • Kitting • Bank transfer schedule • Bank reconciliation • Bank cut off statements • Bank confirmation • Substantive audit procedures for cash 	2	1			4	7
	Audit of Inventory Cycle <ul style="list-style-type: none"> • Classification of inventory • Business functions and flow of documents • Components of the cycle • Major controls and audit procedures • Confirmation on existence and evaluation including: <ul style="list-style-type: none"> ○ Physical stock taking ○ Price test and summary 	2	1			4	7
	Audit of Property Plant and Equipment <ul style="list-style-type: none"> • Assessing inherent and control risks • Difference with auditing of current assets • Tests: <ul style="list-style-type: none"> ○ Confirming increase and decrease of balances ○ Physical examination, examining depreciation ○ Confirmation of repairs and maintenance balances 						
	Quiz				1		1
	Audit of Long Term Liabilities, Shareholder's Equity and Income Statement <ul style="list-style-type: none"> • Auditing long term liabilities • Auditing dividend • Auditing shares capital account • Auditing reserves and retained profits 	2	1			4	7

		<ul style="list-style-type: none"> Auditing income statement item 						
		Auditor's Report <ul style="list-style-type: none"> Objectives and format audit report The needs for an audit report Unqualified report Types of qualified report Circumstances that lead to the issuance of unqualified report Disclaimer of responsibility 	2	1			4	7
		Final Exam				3		3
		Revision					15	15
		Total contact hours	28	14		7	71	120
18	Main references	<ol style="list-style-type: none"> Arens, A., Elder, R. and Beasley, M., Auditing and Assurance Services. An Integrated Approach. 14th Edition. New Jersey: Prentice Hall, 2011. Malaysian Institute of Accountants Members Online Handbook (Effective Jan 2010), http://www.mia.org.my/handbook/guide Malaysian Institute of Accountants By-Laws on Professional Ethics, Conduct and Practice (Effective Jan 2011) http://www.mia.org.my/handbook/bylaw_new Gul F.A. and Mahzan N., Auditing: Theory and Practice in Malaysia. CCH Asia Pte Limited, 2013. 						
	Additional references supporting the course	<ol style="list-style-type: none"> International Federation of Accountants (IFAC), 2011. Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities, Vol 1, 3rd Edition. (http://www.ifac.org/sites/default/files/publications/files/SMP-ISA-Audit-Guide-Volume-1-3e.pdf) International Federation of Accountants (IFAC), 2011. Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities, Vol 2, 3rd edition. (http://www.ifac.org/sites/default/files/publications/files/SMP-ISA-Audit-Guide-Volume-1-3e.pdf) Accountants Act 1967 (http://www.mia.org.my/handbook/act) Audit Act 1957 (incorporating all amendments up to 1 January 2006) (http://www.agc.gov.my/Akta) Companies Act 1965 Capital Markets And Services (Amendment) Act 2012 (CMSA) International Standards on Quality Control (ISQC 1) Relevant Publications by MIA, MICPA, MAREF (Malaysian Accountancy Research Education Foundation), Institute Internal Auditors Malaysia (IIAM) and other professional accounting bodies. Relevant academic journals and approved accounting standards in Malaysia Messier, William F & Boh, M. (2007). <i>Auditing & Assurance Services In Malaysia</i>. 3rd Edition, Mc Graw-Hill. Porter, B., Simon, J. & Hatherly, D. (2008), <i>Principles of External</i> 						

		<p><i>Auditing</i>.3rd Edition, John Wiley & Sons Ltd.</p> <p>12. Buckless, F.A., Beasley, M.S., Glover, S.M., Prawitt, D.F. (2011) <i>Auditing Cases</i>, Prentice Hall, New Jersey.</p> <p>13. Knapp, M. C. (2011). <i>Contemporary Auditing: Real Issues and Cases</i>, 9th Edition, Thomson - South Western, Ohio</p> <p>14. Leung, Coram, Cooper and Richardson (2011), <i>Modern Auditing and Assurance Services</i>, 5th Edition, John Wiley & Sons Australia.</p> <p>15. Soltani, Bahram (2007). <i>Auditing: An International Approach</i>. FT Prentice Hall, Paris. http://www.pearson.ch/HigherEducation/AccountingandTaxation/FinancialAccounting/1471/9780273657736/Auditing-An-International-Approach.aspx)</p>
19	<p>Other additional Information</p> <p>(Lab Practice)</p>	<p>Sample of Audit Case</p> <p>You are given three companies for you to audit. The companies are as follows:</p> <p>Company 1: Ali Sdn Bhd Company 2: Madavan Sdn Bhd Company 3: Kong Sdn Bhd</p> <p>All three companies are small retail companies and have two employees only with salary of RM5,000 per month.</p> <p>You are given the following information and are given the following information:</p> <ol style="list-style-type: none"> 1. General Ledger (GL) 2. Trial Balance (TB) 3. Debtors' Listing 4. Creditors' listing 5. Draft Income Statement(Draft IS) and Balance Sheet(BS) 6. Minutes, information for statutory audit <p>Your group has been assigned to audit one company. You are to do the followings:</p> <ol style="list-style-type: none"> (a) Assign an audit senior from amongst five of you. The audit senior will be the group leader (b) Prepare a letter of engagement (c) Prepare a confirmation letter (d) Working Paper(WP)-lead and supporting, last years' figure (e) Adjusting entry (f) Draft statements (g) Internal control check (h) Management letter <p>Initial:</p>

		<p>Provide: GL, TB, Debtor's list, Creditor's list, Draft IS and BS</p> <p>Prepare:</p> <p>Check TB to GL</p> <p>Check GL to supporting documents Check TB to Financial Statements (FS) Prepare WP with supporting documentation. Make adjusting entries – assume all are material Prepare audit report- assume clean</p> <p>Prepare a new FS in accordance with the published FS (softcopy given)</p>
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1	Name of course	AUDIT 2							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a compulsory course for the Bachelor of Accounting programme in order to equip graduates with the ability to conduct audits for business entities in accordance with approved Standards on Auditing.							
5	Semester and Year offered	Year 3 (Semester 5)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14		7		71	
7	Credit Value	3							
8	Prerequisite (if any)	Audit 1							
9	Objective	1. To provide exposure on applicable regulations, legal responsibilities, ethical standards and current issues facing the audit profession. 2. To provide exposure on the concepts of internal control system and the use of computer assisted audit techniques in auditing a computerized environment. 3. To provide exposure on related issues in audit completion, group audit, internal audit, related audit services and other services that can be provided by the public accounting firms.							
10	Learning Outcomes	On completion of the course, the students should be able to: 1. Evaluate the professional conduct and ethics of an auditor (C6, A4, EM2). 2. Explain the auditors' liability (C2, EM2). 3. Explain the significance of client's IT and its implications on business activities and audit process, role of CAATS in audit work, the nature of internal audit and how internal audit can be used to evaluate performance (C6, P3, PS3, TS3, LL2). 4. Evaluate audit findings, review subsequent events, contingencies and commitments at the completion stage, and evaluate the nature, timing and extent of the group audit procedures (C6, P2, A3, PS3). 5. Explain and distinguish between audit and audit related services other than financial statement audit such as audit of prospectus, due diligence							

		review, review services and compilation (C2, P3, A2, TS1, LL2). 6. Discuss the current issues facing the auditing profession through teamwork and presentation. (A2, TS3)													
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	Knowledge, technical skills, critical thinking skills and leadership skills. The syllabus is assessed by a three-hour paper-based examination Questions will assess all parts of the syllabus and will include computational and non-computational elements. Coursework which includes assignments and tests will also be used to enhance the skills.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods										Suggested Assessment			
		Face to face interactions during lectures, tutorials, PBL and presentations.										1. Assignments, internal examinations. 2. Presentation rubric.			
13	Synopsis	This is a continuation of Audit 1. It intends to strengthen and enhance the students' understanding in auditing. Among the topics that will be discussed are code of ethics, auditors' liability, completing the audit process, computer assisted audit techniques, group audit and current issues facing the auditing profession. This course will justify other activities than financial statement audit that can be performed by a public accountant like operational audit, compliance audit and internal audit.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and PBL and case presentation.													
15	Assessment Methods and Types	Assessment Methods												Percentages	
		Coursework												40-50	
		Final exam												50-60	
		Total												100	
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1										√			
		2										√			
3							√								

	Outcomes	4						√					
		5					√					√	
		6							√	√			
		7											
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total
		Code of Ethics For Auditors <ul style="list-style-type: none">Fundamental principles of ethics and professional conduct in accordance to MIA By-lawImportance of professional ethicsConcepts of independence and its importanceSituation that can influence independence in appearance and in factAdvertising and other methods to attract customerAmount of fees that can be chargedServices that can impair independenceSafeguards to protect threats to independence						4	2			8	14
		Liability of Auditors <ul style="list-style-type: none">Liability under the Companies ActLiability under Common Law<ul style="list-style-type: none">Breach of contract and negligenceLimitation of LiabilityRole of Auditing Oversight Board when there is a breach of contract and negligence.						2	1			4	7
		Quiz									1		1
		Effects Of Post-Balance Sheet Events <ul style="list-style-type: none">Completing the audit processes and proceduresTypes of post-balance sheet eventImpact of events on audit reportAdditional evidence in relation with contingency and commitmentGoing concern concept											

		<ul style="list-style-type: none"> Accounting estimates Management and auditors' responsibility 						
		Group Audit <ul style="list-style-type: none"> Planning and administration for group audit Specific issues in group audit <ul style="list-style-type: none"> Principal auditor Compliance of International Auditing and Accounting Std. Related parties transaction Goodwill on consolidation Letter of support Audit report for subsidiaries Company's Act 	2	1			4	7
		Using The Work of Others <ul style="list-style-type: none"> Work of other auditors Work of expert Work of internal auditor 	2	1			4	7
		Mid exam				2		2
		The Impact Of Information Technology (IT) On Audit Process <ul style="list-style-type: none"> Audit objective and scope of work in a computerised environment Assessing Risks of IT Internal control in IT Environment Auditing through or via computer Computer Assisted Auditing Techniques – CAATs <ul style="list-style-type: none"> Nature and types of CAATs Consideration in using CAATs Auditing software that can be used (Audit Express, ACL, IDEA) Test of data E-commerce and its impact on audits 						
		Introduction to Internal Auditing <ul style="list-style-type: none"> Development of internal audit Objectives, scope and responsibility of internal auditor Similarities and differences 	2	1			4	7

		<ul style="list-style-type: none"> between internal and external audit Operational audit & compliance audit <ul style="list-style-type: none"> Concepts of operational audit Objectives and scope Identifying criteria to evaluate performance 						
		Corporate Governance and Fraudulent Financial Reporting <ul style="list-style-type: none"> Basic Principles Types of Fraud Assess the risk of fraud Specific fraud risk cases 	2	1			4	7
		Assurance Related Services <ul style="list-style-type: none"> Auditor's report to audit special circumstances - Special purpose audit Assurance level for related services Due diligence review Forensic accounting/auditing 	2	1			4	7
		Quiz				1		1
		Non-Assurance Services <ul style="list-style-type: none"> Consultation Secretarial services Agreed Upon procedures Compilation Review of financial information Review engagement Taxation 	2	1			4	7
		Current Issues of Auditing Suggested issues: <ul style="list-style-type: none"> Shariah Audit Practice Review Sustainable Performance and Sustainability Reporting Role of Audit in era of Cloud Computing Audit in Service Organisation Role of audit in enhancing Competition Act 2010 Whistleblowing Provision 2010 Expectation Gap 	2	1			4	7

		<ul style="list-style-type: none"> Independence Audit Quality 						
		Final Exam				3		3
		Revision					15	
		Total contact hours	28	14		7	71	120
18	Main references	<ol style="list-style-type: none"> Arens, A., Elder, R. and Beasley, M., Auditing and Assurance Services. An Integrated Approach. 14th Edition. New Jersey: Prentice Hall, 2011. Malaysian Institute of Accountants Members Online Handbook (Effective Jan 2010), http://www.mia.org.my/handbook/guide Malaysian Institute of Accountants By-Laws on Professional Ethics, Conduct and Practice (Effective Jan 2011) http://www.mia.org.my/handbook/bylaw_new Gul F.A. and Mahzan N., Auditing: Theory and Practice in Malaysia. CCH Asia Pte Limited, 2013. 						
	Additional references supporting the course	<p>Additional References:</p> <ol style="list-style-type: none"> International Federation of Accountants (IFAC), 2011. Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities, Vol 1, 3rd Edition. (http://www.ifac.org/sites/default/files/publications/files/SMP-ISA-Audit-Guide-Volume-1-3e.pdf) International Federation of Accountants (IFAC), 2011. Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities, Vol 2, 3rd edition. (http://www.ifac.org/sites/default/files/publications/files/SMP-ISA-Audit-Guide-Volume-1-3e.pdf) Accountants Act 1967 (http://www.mia.org.my/handbook/act) Audit Act 1957 (incorporating all amendments up to 1 January 2006) http://www.agc.gov.my/Akta) Companies Act 1965 Capital Markets And Services (Amendment) Act 2012 (CMSA) Relevant Publications by MIA, MICPA, MAREF (Malaysian Accountancy Research Education Foundation), Institute Internal Auditors Malaysia (IIAM) and other professional accounting bodies. Relevant academic journals and approved accounting standards in Malaysia Messier, William F & Boh, M. (2007). Auditing & Assurance Services In Malaysia. 3rd Edition, McGraw-Hill. Porter, B., Simon, J. & Hatherly, D. (2003), Principles of External Auditing. 2nd Edition, John Wiley & Sons Ltd. Buckless, F.A., Beasley, M.S., Glover, S.M., Prawitt, D.F. (2000), Auditing Cases, Prentice Hall, New Jersey. Knapp, M. C. (2004), Contemporary Auditing: Real Issues and Cases, 5th Edition, Thomson - South Western, Ohio <p>Cases:</p>						

		<ol style="list-style-type: none"> 1. Caparo Industries plc v. Dickman and Others (1990) 2. Royal bank Scotland v. Bannerman JohnstoneMclay&Ors (2002) 3. Teoh Peng Phe v. Wan & Co. (2001) 5 MLJ 149. <p>Securities Malaysia's Infringement of Acts/Regulations</p>
19	<p>Other additional Information</p> <p>(Lab Practice)</p>	<p>Sample of assignment to students (audit simulation using CAATs)</p> <p>Before we proceed to practice questions, please be reminded that the following are the stages in using CAAT's in auditing.</p> <ol style="list-style-type: none"> (a) Set the objective of the CAAT application; (b) Determine the content and accessibility of the entity's files; (c) Identify the specific files or databases to be examined; (d) Understand the relationship between the data tables where a database is to be examined; (e) Define the specific tests or procedures and related transactions and balances affected; (f) Define the output requirements; (g) Arrange with the user and IT departments, if appropriate, for copies of the relevant files or database tables to be made at the appropriate cutoff date and time; (h) Identify the personnel who may participate in the design and application of the CAAT; (i) Refine the estimates of costs and benefits; (j) Ensure that the use of the CAAT is properly controlled and documented; (k) Arrange the administrative activities, including the necessary skills and computer facilities; (l) Reconcile data to be used for the CAAT with the accounting records; (m) Execute the CAAT application; and (n) Evaluate the results. <p>In this ACL practices, you look at some employee profile data. You may analyze salaries, bonuses, hiring dates, and other human resources information. In the course of this analysis, you learn the basics of ACL, practice navigating the program and analyze data.</p> <p>Problem 1</p> <p>Create a filter to display the employees at Metaphor Company that were hired after January 1, 2000 and who make more than \$60,000 per year in salary. How many records result from the filter described? Include the expression you used to create the filter in your solution.</p> <p>Problem 2</p> <p>Edit the layout of the Employee List table to form a new column for total compensation (salary plus bonus). Now determine how many employees earned more than \$85,000 in total compensation in 2002.</p>



Problem 3

Edit the layout of the Employee List table to form a new column for total compensation (salary plus bonus). Now determine how many employees earned more than \$85,000 in total compensation in 2002.

Problem 4

Possible misstatements due to lack of appropriate sales authorization include selling goods at unauthorized prices, selling amounts that exceed customer credit limits, and/or selling to customers who are bad credit risks. Roger Company's policy does permit sales in excess of credit limits, but only with management approval.

Use the Roger Company's AR table to determine how many sales were made that exceeded customer credit limits.

Determine how many of the sales in part "a" (where the credit limit was surpassed) was not approved.

Problem 5

Possible misstatements that may occur during the cash receipts process result from cash receipts being received, but not recorded (which could facilitate embezzlement). A control technique that is used to mitigate the risk of such misstatements is to segregate the duties of the accounts receivable department, general ledger accounting records, and cash receipts. The employee who completed each duty is required to sign his/her initials, and evidence of this has been provided for you in the AR table. In each transaction, proper segregation of duties is accomplished when no two duties have been completed by the same person. Use ACL and the information from Roger Company's AR table to

Problem 6

How do you want to ensure that all sales are completely recorded and what are the tests that you may apply to address the concern, based on the Roger Company AR table. Do you find any discrepancies? Imagine what it would be like to manually look for duplicates or gaps in a large database and compare that to how CAATs was able to accomplish the same task.

Problem 7

From this exercise, what are the advantages of using CAATs in the audit of revenue process?

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		Time Value of Money	9	1		11		21
		Bond Valuation	6	1		9		16
		Stock Valuation	6	1		9		16
		Cost of Capital	3	1		5		9
		Capital Budgeting	3	1		5		9
		Final Exam				3		3
		Total contact hours	42	13		3	62	120
18	Main references	<ol style="list-style-type: none"> 1. Eugene F. Brigham, Joel F Houston, Yao-Min Chiang, Hon Sing Lee and Bany Arrifin (2011). Essential of Financial Management, Cengage Learning, 2nd Edition. 2. Eugene, F. B., and Joel, F. H, (2009). Fundamentals of Financial Management (11th Edition). Chicago: Dryden Press. 3. Arthur, J. K., John, D. M. J., William, P., and Scot, F., (2009). Financial Management Principles and Application (11th Edition). Boston: Prentice Hall. 4. Eugene Brigham and Michael C. Ehrhardt, (2010). Financial Management: Theory and Practice, 11th Edition, South Western, CENCAGE Learning. 						
19	Other additional Information (Lab Practice)	Guest speaker from industry or site visit is strongly encouraged.						

1	Name of course	CORPORATE FINANCE							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	To equip the graduates with the concepts, principles and approaches of corporate finance. Thus enable the students to apply relevant principles and approaches in solving problems of corporate finance and help the students improve their overall capacities.							
5	Semester and Year offered	Year 2 (Semester 4)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			42			3		75	120
7	Credit Value	3							
8	Prerequisite (if any)	Financial Management							
9	Objective	<div>1. To apply different alternative technique to calculate firm assets and capital value</div> <div>2. To apply extensive technique and evaluate the constraint of the capital budgeting which related to actual options</div> <div>3. To analyse and relate the theory of capital structure and dividend policy with current practice</div> <div>4. To analyse and relate the theory of merger and acquisition with current practice</div> <div>5. To apply extensive technique and evaluate the risk management technique</div>							
10	Learning Outcomes	<div>At the end of the course, students should be able to:</div> <div>1. Apply different alternative technique to calculate firms assets and capital value</div> <div>2. Apply extensive technique and evaluate the constraint of the capital budgeting which related to actual options</div> <div>3. Analyse and relate the theory of capital structure and dividend policy with current practice</div> <div>4. Analyse and relate the theory of merger and acquisition with current practice</div> <div>5. Apply extensive technique and evaluate the risk management technique</div>							

11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way through the qualification. A three-hour paper based examination is applied in order to assess the syllabus. Computational and non-computational questions will assess all parts of the syllabus.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods						Suggested Assessment							
		1. Face to face interactions during lectures, tutorials 2. PBL and presentations.						1. Assignments, internal examinations. 2. Presentation rubric.							
13	Synopsis	This course discusses concepts and decisions in corporate finance. Discussion topics are divided into four parts. The first section introduces the fundamental concepts. The second section discusses corporate valuation. The third part talks about investment decisions. Subsequently, the fourth part is concerned about financing decisions and dividend policies													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	A combination of any of the following methods: <ul style="list-style-type: none">• Lecture• Tutorial• Student-Centred Learning:<ul style="list-style-type: none">○ Case study○ Presentation													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Quizzes, Assignments, Project paper/group presentation, Mid exam Final exam										40-50 50-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1							√						
		2							√						
		3							√						
		4							√						
		5							√						
17	Content outline of the course and the SLT							L	T	P	E	SL	Total		
		Introduction to Corporate Finance						3				5	8		

	per topic	Assets valuation	6				10	16
		Theory of Capital Markets / Asset Pricing Model	6				10	16
		Risk, and project valuation analysis	6				10	16
		Long-Term Financing	3				6	9
		Efficient Capital Markets	3				6	9
		Capital Structure policy	3				6	9
		Firm payout Policy	3				6	9
		Mergers and Acquisitions	3				6	9
		Risk Management	6				10	16
		Final Exam				3		3
		Total contact hours	42			3	75	120
18	Main references	1. Megginson, W., Smart, C., and Graham, J., (2011). Advances in Financial Management, 3rd edition, New York: South-Western 2. Micheal, C. H., and Eugene, F. B., (2010). Corporate Finance: A Focused Approach, 4th Edition. Montreal: South-Western. 3. Ross, S.A., Westerfield, R.W., Bradford & Jordan (2009). Fundamentals of Corporate Finance, 9th Edition. New York: McGraw-Hill Higher Education. 4. Ross, S. A., Westerfield, R.W., and Jaffe, J., (2008). Corporate Finance, 8 th Edition. New York: McGraw-Hill.						
19	Other additional Information (Lab Practice)	Guest speaker from industry or site visit is strongly encouraged.						

1	Name of course	FINANCIAL MARKET AND INSTITUTIONS							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	To equip graduates with the understanding on the components of the financial markets, which are equity, fixed income securities, money market instruments and derivatives market. In each of the components of financial market, methods of valuation, risk assessment, performance measurement and global influence are discussed. This course also includes a discussion about the East Asian Crisis and the future challenges and the Islamic Capital Market. Important discussion topics relating to the current trends in financial markets are also provided.							
5	Semester and Year offered	Year 3 (Semester 5)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			42		3	3		72	
7	Credit Value	3							
8	Prerequisite (if any)	Corporate Finance							
9	Objective	1. To acquire knowledge of components of financial markets in general and the Malaysian capital market specifically 2. To provide further understanding about the financial markets on an international scene							
10	Learning Outcomes	On completion of this paper, students should be able to: 1. Describes types of securities in financial markets, process of IPOs, investor monitoring and corporate monitoring 2. Discuss how money markets and bond markets are used by institutional investors. 3. Evaluate the value of stocks, money market securities, bond and their risks and identify factors that affect their prices. 4. Apply the various types of derivatives and the application of derivatives instruments in risk management 5. Describe the Malaysian Islamic capital markets.							
11	Transferable Skills:	The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on their way							

			L	T	P	E	SL	Total
17	Content outline of the course and the SLT per topic	Financial Markets	6				12	18
		The Equity Markets	6				6	12
		Debt Market	6				6	12
		International Finance	6				12	18
		Derivatives Markets	6				12	18
		Islamic Finance	6				12	18
		Financial Crisis and Challenges for the Future	6				12	18
		Final Exam			3	3		6
		Total contact hours	42		3	3	72	120
18	Main references	<ol style="list-style-type: none"> 1. Zulkifli, M. A.B., (2011). Kewangan Islam Dalam Fiqh Syafi'i. Kuala Lumpur: IBFIM Publications. 2. Zaharuddin, A. R., (2010). Contracts and The Products of Islamic Banking. Kuala Lumpur: CERT Publications 3. Wafa, S. M. G., (2005). Pengantar Perniagaan Islam. Petaling Jaya: Prentice Hall. Management. (10th 4. Madura, J. F., (2009). International Financial Edition). Boston: Thompson-South Western. 5. Mayo, H. B., (2008). Financial Market: An Introduction. New York: Thomson South Western 						
19	Other additional Information (Lab Practice)	Guest speaker from industry or site visit is strongly encouraged.						

1	Name of course	ACCOUNTING INFORMATION SYSTEMS 1							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a compulsory course for Bachelor Accounting students.							
5	Semester and Year offered	Year 1 (Semester 2)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			27	15		3		82	
7	Credit Value	3							
8	Prerequisite (if any)	Nil							
9	Objective	Upon completion of the course, students are expected to: 1. Understand the concepts of data processing technology, system documentation techniques, infrastructure for e-business, security and control measures in computer based information system 2. Acquire knowledge and skill on internal control structure 3. To acquire knowledge of using computerized accounting software							
10	Learning Outcomes	Upon completion of the course, students should be able to: 1. Explain the components of accounting information systems and their roles in an organisation 2. Document a business process / system using system documentation techniques i.e. data flow diagrams and flow charts 3. Explain and apply the concept of internal control and its components into various business processes as well as in computerized business environment 4. Describe selected issues pertaining to information technology that are affecting accounting information system environment 5. Prepare a full set of accounts for medium size companies using a computerised accounting package.							
11	Transferable Skills:	The syllabus is designed to progressively broaden and deepen the knowledge and skills which include preparation of system documentation,							

	Skills and how they are developed and assessed, Project and practical experience and Internship	application of internal control techniques, oral communication, skills of using computer, and the development of teamwork spirit.															
		The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include technical and non-technical elements.															
12	Teaching-learning and assessment strategy	Teaching & Learning Methods								Suggested Assessment							
		1. Face to face interactions during lectures, tutorials 2. Presentations.								1. Assignments, internal examinations. 2. Presentation rubric.							
13	Synopsis	This course covers Accounting Information Systems (AIS) topics in three main parts. The first part introduces the basic concepts of AIS including its objectives, components and subsystems. This section also introduces students to the techniques of documenting accounting systems. The second section discusses in depth the business processes (cycles) that include sales, purchasing, production, human resources, and general ledger. Integration of business processes in ERP environment is also highlighted. Use of selected accounting software will also take place at this stage. The final section discusses the emerging issues in computer crimes, computer ethics and the roles of internal controls. Finally, a special focus will be given to selected issues related to AIS considering selected issues in IT															
14	Mode of Delivery	potentially affecting AIS.															
	Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and case presentation.															
15	Assessment Methods and Types	Assessment Methods												Percentages			
		Assignment 1												10-20			
		Participation/Presentation												10-20			
		Mid exam												20-30			
		Final exam												50-60			
		Total												100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme	Course Learning Outcomes	Programme Learning Outcomes (PLO)														
			1	2	3	4	5	6	7	8	9	10	11	12			
		1			√												
		2			√		√			√	√						

	Learning Outcomes	3			√		√	√		√	√	√		
		4			√									
		5	√		√					√			√	
17	Content outline of the course and the SLT per topic							L	T	P	E	SL	Total	
		Overview of AIS and system concepts												
		<ul style="list-style-type: none"> IT and changing business environment AIS in accounting curriculum Role of AIS in business Business activities and information needs 						2	1			5	8	
		Accounting Information Systems (AIS) framework												
		<ul style="list-style-type: none"> What is AIS? System and subsystem Transaction processing system (TPS) 						2	1			5	8	
		System documentation techniques												
		<ul style="list-style-type: none"> Context diagram Data flow diagram Flowcharts 						4	2			11	17	
		Business processes and Enterprise Resources Planning (ERP) systems												
		<ul style="list-style-type: none"> Sales and cash collection Purchasing and cash disbursements Production Human resource and payroll General ledger and business reporting ERP business processes integration 						12	6			40	58	
		Internal control and computer-based information systems (CBIS)												
		<ul style="list-style-type: none"> Concept of internal control Internal control model Risk assessment and cost-benefits effectiveness Computer ethics Computer fraud and threats CBIS controls: 						6	3			16	25	

		<ul style="list-style-type: none"> ○ General controls ○ Application controls 						
		Selected issues of ICT <ul style="list-style-type: none"> • Cloud computing <ul style="list-style-type: none"> ○ Definition ○ Type of services on the cloud ○ Benefits and challenges of cloud computing • Shared-services <ul style="list-style-type: none"> ○ Definition ○ Advantages and disadvantages of shared service • E-business <ul style="list-style-type: none"> ○ Nature of e-business ○ Different categories of e-business ○ E-business effect to business processes • Implication to accounting profession 	2	1			5	8
		Final Exam				3		3
		Total contact hours	27	15		3	82	127
18	Main references	Proposed Main Reference: Hall, J. A. (2013). Accounting Information Systems. 8th Edition. South Western, Cengage Learning.						
	Additional references supporting the course	Other recommended references: 1. Dull, R. B., Gelinas, U. J., & Wheeler, P. R. (2011). Accounting Information Systems: Foundations in Enterprise Risk Management (9th Edition). USA: South-Western Cengage Publishing. 2. Romney M.B., P.J. Steinbart (2011) Accounting Information Systems. 12 th edition. Prentice Hall International, New Jersey, USA.						
19	Other additional Information (Lab Practice)	Selected accounting software will be introduced.						

	assessed, Project and practical experience and Internship	The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus.														
12	Teaching-learning and assessment strategy	Teaching & Learning Methods						Suggested Assessment								
		1. Face to face interactions during lectures, tutorials 2. Student-Centered Learning (SCL) 3. Presentations.						1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric.								
13	Synopsis	This course covers the phases of the systems development life cycle (SDLC) that are systems, planning, systems analysis, systems evaluation and selection, systems design, systems conversion and implementation, as well as other systems development approaches.														
14	Mode of Delivery	Lecture, tutorial, student centred learning (SCL) and presentation.														
	Lecture, Tutorial, Workshop, Seminar, etc.															
15	Assessment Methods and Types	Assessment Methods										Percentages				
		Assignment 1										10-20				
		Participation/Presentation										10-20				
		Mid exam										20-30				
		Final exam										50-60				
Total										100						
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)													
			1	2	3	4	5	6	7	8	9	10	11	12		
		1			√											
		2			√											
		3			√			√		√	√					
		4			√			√	√	√	√					
		5			√								√			
		6			√			√		√	√					
17	Content outline of the course and the SLT						L	T	P	E	SL	Total				
		Introduction to system					4	2			11	17				

	per topic	<p>development process</p> <ul style="list-style-type: none"> Information system strategy Information system action committee and system group project External consultant vs internal expert System development tools <ul style="list-style-type: none"> Modelling Prototyping CASE Tools System development methodologies <ul style="list-style-type: none"> Structure analysis Object-oriented analysis Agile methods Other methodologies 						
		<p>Planning system</p> <ul style="list-style-type: none"> Problem identification and definition System's objective specification System planning strategy Identification of project feasibility Formal project proposal Use of project management software in system planning Accountant role in system planning 	4	2			11	17
		<p>System's analysis</p> <ul style="list-style-type: none"> Analysis of current system achievement Analysis of a system's user needs Information gathering techniques System's analysis report Accountant role in systems analysis 	4	2			11	17
		<p>Systems' evaluation and choices</p> <ul style="list-style-type: none"> Feasibility test Cost-benefit analysis 	4	2			11	17

		<ol style="list-style-type: none"> 2. Hoffer, J. A., George, J. F., & Valacich, J. S. (2011). Modern System Analysis And Design, 6th Edition, New Jersey: Pearson Education. 3. Garton, C. and McCulloch, E. (2012). Fundamentals of Project Management. 2nd Edition. MC Press Online 4. Hall, J. A. (2013). Accounting Information Systems Design. 8th Edition. South Western, Cengage Learning. 5. Kendall & Kendall (2011), Systems Analysis And Edition, New Jersey: Pearson Education (Prentice Hall). 6. Khashi'ah Yusof, Analysis and Design for Accounting Students, 3rd Edition, McGrawHill, 2009. 7. Valacich, George and Hoffer (2012), Essentials of Systems Analysis and Design, 5th Edition, New Jersey: Pearson Education (Prentice Hall).
19	Other additional Information (Lab Practice)	Selected accounting software will be introduced.

		6. Demonstrate leadership and teamwork in issues development and resolution.	Affective	5 – Internalizing
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	Common Skill	Developed / Assessed	
		Reading Skill	<ol style="list-style-type: none"> 1. Students are able to comprehend the case and to identify major issues. 2. Students should undertake independent research and read other sources of information. 3. Students need to read prior to class to contribute ideas during discussion with team members and whole class. 	
		Critical Thinking Skill	<ol style="list-style-type: none"> 1. Students have to make sense of the information given, diagnose the problems, and think of possible alternatives to solve the problems. 2. Students need to think critically, apply theoretical concepts and evaluate alternatives before they can provide solutions or recommendations. 3. Students can role-play and practice thinking critically and creatively when they assume the role of individuals in the real life/case situation. 	
		Analytical Skill	<ol style="list-style-type: none"> 1. Students analyse large amounts of business information, either obtained from the case or other additional sources to produce recommendations based on the analysis. 2. Students produce qualitative and quantitative evidences to defend their arguments and analyses and to support recommendations and decisions. 	
		Problem Solving Skill	<ol style="list-style-type: none"> 1. Students are required to produce solutions or recommendations to solve the problem. 2. Students choose the best alternative or solution and justify their choices. 3. Students are expected to draw upon and apply knowledge from various disciplines beyond accounting. 4. Students use context and apply understanding of interdisciplinary nature of business to solve real business problems. 	
		Communication Skill	<ol style="list-style-type: none"> 1. Students practice oral communication skills when they actively listen, constructively interact with team members during group and class discussions. 2. Students develop public presentation skills when they have to individually present quantitative and qualitative information, together with analysis, decisions and recommendations to the whole class as a group. 3. Students enhance their written communication skills as they have to produce and submit written reports on the case analysis. 	
		Team/Group Skill	<ol style="list-style-type: none"> 1. Students to share different views and be receptive to different ideas. 	

			<ol style="list-style-type: none"> Students to deal with feedback constructively. Students subdivide tasks fairly and are held accountable to the team. Students should collaborate on team presentations and submissions.
12	Teaching-learning and assessment strategy	<p>Teaching & Learning Methods</p> <p>The course needs to use a Student Centred Learning (SCL) approach or experiential learning where the focus is on the students. Thus, it is the students who will construct knowledge and the role of instructors is merely as facilitators of learning rather than presenter of information. The major tenets of SCL are:</p> <ol style="list-style-type: none"> the reliance on active rather than passive learning, an emphasis on deep learning and understanding, increased responsibility and accountability on the part of the student, an increased sense of autonomy in the learner an interdependence between teacher and learner, mutual respect within the learner teacher relationship, and a reflexive approach to the teaching and learning process on the part of both teacher and learner. <p>Source: Lea et al. (2003, p.322)</p>	<p>Suggested Assessment</p> <p>Peer evaluation – team members evaluate each other on their contribution, communication and teamwork.</p> <p>Role play – please refer to role play rubric</p> <p>Case study presentation – please refer to oral case study presentation rubric</p> <p>Written submissions can include – self learning diary, action plans, case critique, project scheduling, site visit report, etc.</p>
13	Synopsis	<p>This is a capstone Student Centred Learning (SCL) course for the Bachelor of Accountancy program, which integrates knowledge from financial accounting, management accounting, taxation, audit, finance, management and business related knowledge, information technology and other social science courses. Experiential exercises are embedded in this course to support learners.</p>	
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	<p>Student Centred Learning (SCL) such as Case discussion and presentations, brainstorming, Role Play, Site visit, Articles and Annual Reports Discussion.</p>	

Assessment Methods	Percentages
Coursework*	60-70
Final exam	30-40
Total	100

*This is left to instructors' discretion. However, instructors are reminded to use student-centred learning approaches.

Please refer to the suggested assessment methods under item 12.

Case Study Presentation (Oral)

	Poor (1)	Moderate (2)	Satisfactory (3)	Good (4)	Excellent (5)	Score
Delivery & enthusiasm (40%)	No clear flow of ideas	Hard to follow of ideas	Most ideas flow but focus is lost at times	Clear flow of ideas	Very clear and concise flow of ideas	
Use of visuals (10%)	Show no interest and enthusiasm	Lack of enthusiasm and interest	Limited evidence of interest in engagement with the topic	Show interest in topic and engagement with class	Show passionate interest in the topic and engagement with the class	
Involvement of the class: -questions -generating questions -activities (30%)	No use of visuals	Slight use of visuals	Limited use of visuals loosely related to the material	Use of visuals related to the material	Visuals augmented and extended comprehension of the issues in unique ways	
Response to class queries (10%)	No attempt to engage the class in learning	Little attempt to engage the class in learning	Questions and discussion addressed surface features of the topic	Questions and discussion addressed important information that developed understanding	Excellent and salient discussion points that elucidated material to develop deep understanding	
Teamwork Peers evaluation (10%)	Unable to respond to question and discussions	Limited response to questions and discussion with no reference to theory	Limited use of activities to clarify understanding	Appropriate activities used to clarify understanding	Appropriate and imaginative activities used to extend understanding in a creative manner	
			Satisfactory Response to class questions and discussion with limited reference to theory and research	Good response to class questions and discussion with some connection made to theory	Excellent response to students' comments and discussion with appropriate content supported by evidence.	



Total Marks					
Role Play Presentation (Oral)					
	Poor (1)	Fair (2)	Good (3)	Excellent (4)	Score
Organisation (25%)	Audience cannot understand presentation because it lacks coherence	Audience has difficulty following presentation because it lacks coherence	Students present information in logical sequence that audience can follow	Students present information in logical, interesting sequence that audience can follow	
Subject knowledge (25%)	Students do not have grasp of information; student cannot answer questions about subject	Students are uncomfortable with information and is able to answer only rudimentary questions	Students are at ease with expected answers to all questions, but fails to elaborate	Students demonstrate full knowledge (more than required) by answering all class questions with explanations and elaborations	
Prop setting (25%)	No use of prop setting	Able to create appropriate prop setting	Able to create clear, relevant prop setting	Able to create clear, relevant and effective prop setting	
Elocution (25%)	Students mumble, incorrectly pronounce terms, and speak inaudibly	Student's voice is low. Student incorrectly pronounces terms. Audience members have difficulty hearing presentation	Student's voice is clear. Student pronounces most words correctly. Most audience members can hear presentation	Student uses clear voice and correct precise pronunciation of terms so that all audience members can hear presentation.	
Total Marks					
Self-Directed Learning					
<p>The objective of a self-learning diary is to enable students to:</p> <ul style="list-style-type: none"> • Recognise the learning that is taking place • Describe individual learning style preferences, differences and needs. • Identify personal learning blocks and ways to deal with them. • Reflect on their behaviour and the consequences in a variety of personal, team and organisational situations. • Implement a personal plan of continued skills improvement. 					

		<p>A simple method for writing a learning diary is as follows:</p> <ol style="list-style-type: none"> 1. Prepare a special notebook for the journalizing 2. Choose a specific time and place at least once a week to write in the journal 3. Describe what happened that week (e.g. what was required of you, what you did and how others behaved towards you) 4. How did you feel about it? 5. What did you think about it? 6. Did you learn anything from it? 7. Was there some way you could have done something better? 8. What will you need to do to be better? <p>Ask students to pay attention to their:</p> <ul style="list-style-type: none"> • Communication and interpersonal skills. • Leadership and teamwork successes and obstacles. • Critical thinking and problem solving abilities. <p>Useful links:</p> <ul style="list-style-type: none"> • http://www.ehow.com/how_5110379_write-learning-journal.html • http://www.utu.fi/en/units/soc/units/conthist/studying/methods/learning-diary-instruction/Pages/home.aspx 														
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												DELIVERY METHODS	ASSESSMENT
			1	2	3	4	5	6	7	8	9	10	11	12		
		Interpreting various accounting and business related issues in an organizational context.		√					√						Brain-storming, Role Play, Site visit, Articles, Annual, Reports, Discussion	Role play, Case study Presentation, Written submissions, Peer evaluation
		Undertake independent research.		√									√			
		Develop alternative solutions to issues, devise action plans, and resolve implementation issues.							√	√						
		Communicate ideas, views and recommendations effectively both verbally and in writing.									√	√				

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Other suitable current references may be used.

19

Other additional Information

(Lab Practice)

Selected accounting software will be introduced.

1	Name of course	ADVANCED TAXATION									
2	Course Code	(refer to university course code)									
3	Name(s) of academic staff	-									
4	Rationale for the inclusion of the course/module in the programme	This is an elective course for Bachelor of Accounting students.									
5	Semester and Year offered	Year 4 (Semester 8)									
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning		
			L	T	P	E	O	SL			
			27	15		3		82	127		
7	Credit Value	3									
8	Prerequisite (if any)	Tax I and Tax II									
9	Objective	Upon completion of the course, students are expected to: 1. Compute, analyse and evaluate various advanced aspect of taxation 2. Plan, analyse and evaluate various tax planning scheme									
10	Learning Outcomes	Upon completion of the course, students should be able to: 1. Compute the income tax payable of a trust body and beneficiaries. 2. Compute the tax liability of a deceased person's estate and its executor. 3. Compare and contrast between tax audit and investigation as well as to compute the under reported income. 4. Compute the tax liability of specialized industries. 5. Understand and apply knowledge of transfer pricing. 6. Compute tax incentives for specific industries. 7. Provide advice on minimizing tax liabilities of companies. 8. Comprehend the current issues in taxation and its tax implications									
11	Transferable Skills: Skills and how they are developed and assessed, Project	The syllabus is designed to progressively broaden and deepen the knowledge and skills which include computation of tax liabilities for various taxpayers, application of tax planning skills and comprehend the current development of tax and its implication. The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include technical and									

	and practical experience and Internship	non-technical elements.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods 1. Face to face interactions during lectures, tutorials, 2. Presentations							Suggested Assessment 1. Assignments, internal examinations. 2. Presentation rubric						
13	Synopsis	This course covers Advanced Taxation topics in three main parts. The first part introduces the tax computation of various taxpayers. The second part discusses in depth on tax audit and investigation. Use of various methods in computing underreported income will also be included. The final parts discuss the emerging issues related to tax.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and group presentation.													
15	Assessment Methods and Types	Assessment Methods											Percentages		
		Assignment 1											10-20		
		Participation/Presentation											10-20		
		Mid exam											20-30		
		Final exam											50-60		
		Total											100		
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1		√		√									
		2		√		√									
		3				√	√								
		4		√		√									
		5				√					√				
		6		√		√									
		7		√		√		√			√		√	√	
		8		√		√		√			√		√		
17	Content outline of the course and the SLT	Topic						L	T	P	E	S L	Total		
		1. Estate under administration						2	1			6	9		

	per topic	<ul style="list-style-type: none"> Responsibility of executor and deceased person Treatment of income and expenditure Tax computation 						
		2. Trust (excluding unit trust) <ul style="list-style-type: none"> Types of trust Tax computation and distribution to beneficiaries Application of S61(2) 	4	2			10	16
		3. Tax incentives for specific industries <ul style="list-style-type: none"> Hotel Tourism Education Others 	2	1			8	11
		4. Taxation for specialized industry <ul style="list-style-type: none"> Sea and air transport operation Banking and insurance Investment holding companies 	3	2			10	15
		5. Tax audit <ul style="list-style-type: none"> Types of audit Audit compliance Audit process Selection criteria Assessment raised and penalties 	2	1			5	8
		6. Tax investigation <ul style="list-style-type: none"> Responsibility of tax officer and taxpayer Surrendering of documentation to tax investigation officer Tax negotiation Assessment raised and penalties 	3	2			10	15
		7. Transfer Pricing and APA <ul style="list-style-type: none"> Arm's length principle Methods of computation Contemporaneous documentation 	2	1			8	11
		8. Tax planning for company <ul style="list-style-type: none"> Commencement and cessation of business Interest restriction on loan Treatment of current year loss Treatment of unabsorbed business 	3	2			10	15



- losses
- Asset acquisition (leasing and hire purchase)
- Controlled Transfer
- Group reliefs

9. Current Issues in Taxation

- Cross border transaction
- REITs
- E-commerce 6 3 15 24
- Islamic financial instrument/muamalat transactions
- Budget updates
- Other recent development

Final exam 3 3

Total contact hours 27 15 3 82 127

Proposed main reference:

1. Income Tax Act 1967.
2. Promotion of Investments Act 1986.
3. Public Rulings and Guidelines issued by the Inland Revenue Board of Malaysia.
4. Jeyapalan, Kasipillai (2013), A Guide to Advanced Malaysian Taxation, McGraw Hill.
5. Veerinderjeet Singh (2011), Veerinder on Taxation, 2nd edition, CCH Asia Pte Ltd.
6. Alan Yeo Miow Cheng (2012), Advanced Malaysian Taxation, 24th Edition, YSB Management Sdn Bhd
7. Accounting Journals.
8. All Malaysian Taxes Cases, Sweet and Maxwell, London.
9. CCH Tax Editors (2012), Malaysian Master Tax Guide, 29th Edition, CCH Asia.
10. Veerinderjeet Singh (2012), Veerinder on Malaysian Tax Theory and Practice, CCH Asia Pte Ltd.
11. Malaysian Law Journals.
12. Yearly Budget commentary issued by MIA, MIT and MICPA.

18 **Main references**

1	Name of course	INTERNAL AUDIT							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is an elective course for the bachelor of accounting programme in order to equip graduates with the ability to understand the importance of internal audit within the context of strong governance environment and to provide basic internal audit skills if they choose internal audit as a career option.							
5	Semester and Year offered	Year 4 (Semester 7)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14		7		71	120
7	Credit Value	3							
8	Prerequisite (if any)	Audit I and Audit II							
9	Objective	<div>1. To develop knowledge and enhance the understanding of the students with regards to the roles and responsibilities of internal auditor.</div> <div>2. To expose the students to relevant standards and guidelines pertaining to the internal audit profession.</div> <div>3. To equip the students with the knowledge and skills expected of an internal auditor, in relation to carrying out the internal audit work and its application in the context of the International Professional Practices Framework (IPPF).</div> <div>4. To equip students with knowledge on the functions and roles of internal auditing in risk management, internal control and corporate governance.</div> <div>5. To expose the students to the current issues related to internal auditing.</div>							
10	Learning Outcomes	<div>Upon completion of the course, students should be able to:</div> <div>1. Describe the importance of internal auditing concepts (Definition of Internal Auditing (IA), Code of Ethics, the roles & scope of IA, differences between internal audit and external audit and the relevant local and international standards (The International Practices & Framework (IPPF), Malaysian Code on Corporate Governance (MCCG); Bursa Malaysia Listing Requirements, Sarbanes Oxley-Act). (C2, CT2, LL1, A2)</div> <div>2. Able to apply the internal audit process (procedural and practical</div>							

- aspects) during an audit engagement (Engagement Process) in accordance with the relevant standards. (C3, P2, CT3, TS3, EM3)
3. Able identify the differences between financial, compliance and operational audits. (C5, CT2, EM2)
 4. Demonstrate a good understanding on the importance of technology in the internal audit work. (C4)
 5. Able to explain the nature and the role of internal audit in relations to risk management, internal control identification & evaluation and governance. (C6, CS4, CT3, A3)

Transferable

Skills:

Skills and how they are developed and

Knowledge, Communication skills, leadership skills, critical thinking skills, teamwork and professional values.

11 assessed, Project and practical experience and Internship

The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include computational and non-computational elements. Coursework which includes assignments and tests will also be used to enhance the skills.

Teaching-learning and assessment strategy

Teaching & Learning Methods

Suggested Assessment

12

1. Face to face interactions during lectures, tutorials,
2. PBL and Presentations

1. Assignments, internal examinations.
2. Presentation rubric

13

Synopsis

This course will expose the students to the role of internal auditor and relationship of the internal audit to the external audit, in particular, it describes the differences between internal and external audit and how the internal audit can add value to the organization. The syllabus then covers a range of areas relating to the roles of internal auditor in relation to risk management, internal control and corporate governance in an organization. Furthermore, the syllabus focuses on a range of areas relating to operational, business processes and controls including planning, risk assessment and evaluation of internal controls. Finally, the contemporary issues related to internal auditing will also be discussed in this course.

Mode of Delivery

14

Lecture, Tutorial, Workshop, Seminar, etc.

Lecture, tutorial, PBL and case presentation.

15

Assessment Methods and Types

Assessment Methods

Percentages

Coursework
Final exam

40-50
50-60

Total

100



	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)																	
		1	2	3	4	5	6	7	8	9	10	11	12							
16		1							√					√						
		2									√		√							
		3							√				√							
		4						√												
		5						√				√								
17	Content outline of the course and the SLT per topic	Topic	L						T	P	E	SL	Total							
		1. An Introduction To Internal Auditing	<ul style="list-style-type: none"> History and profile Definition of internal auditing Roles & responsibilities of internal auditors Differences between internal and external audit Overview of the relationships of the internal auditor: <ul style="list-style-type: none"> Board of directors Senior management Audit committee External Auditors Types of engagements: <ul style="list-style-type: none"> Assurance Consulting Types of audits Career prospect for Internal Auditors Qualification of an internal auditor (Certified Internal Auditor) 						2	1			4	7						
		2. International Professional Practices Framework (IPPF)							<ul style="list-style-type: none"> Code of Ethics Standards: - Attributes Purpose, Authority and Responsibility Independence and Objectivity Proficiency and Due Professional Care Performance Practice Advisories 						2	1			4	7

		Quiz				1		1
		3. Managing Internal Audit Activity <ul style="list-style-type: none"> Internal Audit Charter Risk based Internal Audit Plan Resource Management <ul style="list-style-type: none"> Human resource Budgeting Coordination with stakeholders (internal and external assurance providers) Communication and approval IA Policies and Procedures Regular reporting to Senior Management and the Board 	2	1			4	7
		4. Engagement planning <ul style="list-style-type: none"> Considerations, objectives, scope, risk-based internal audit engagement Preliminary surveys Resource Allocation Preparing the working schedule Developing audit program 	2	1			4	7
		5. Internal Audit Tools & Techniques <ul style="list-style-type: none"> Site visit, observation and walk through process Information technology Impact of IT on internal auditing General controls in an E-Business and Networked environment Business analysis: <ul style="list-style-type: none"> Business performance Managing resource Regulatory, legal and economic issues 	4	2			8	14
		Mid-exam				2		2
		6. Risk & Control <ul style="list-style-type: none"> Risk Management – definition, methods, processes and structures <ul style="list-style-type: none"> Relationship between internal audit and risk 	4	2			8	14

OF THE INTERNAL AUDIT AND/OR INTERNAL REVIEW
ACTIVITIES WITHIN A LISTED ORGANISATION OF YOUR
CHOICE”.

In reference to the statement above, critically evaluate the role of internal audit as part of good corporate governance in enhancing the role of board of directors in meeting stakeholders’ needs.

(Word count: 4,000 words – excluding headings, sub-headings, references)

Suggested assignment 2

Presentation

Please form a group of 5 and research this topic: “The role of Internal Auditors in curbing the financial Irregularities”. Please choose one fraud companies listed or not listed work on the following issue for your presentation.

- i. A brief background of the company, who are their directors (please list this down (how many Audit committees-outside?, directors (non-executive and independent) and their external auditors.
- ii. Discuss the situation in the organization, how and why do you think the fraud has occurred in the organization?
- iii. What are the roles of internal auditors? Do you think that internal auditors have played the effective roles in this instance?
- iv. Your recommendations and conclusions.

Essay and write up: (15%)

Please choose 2 fraud companies: 1 local and international companies.

1. Please briefly discuss the issue in both companies that you chose.
2. Discuss the similarities and differences in both companies that you have chosen.
3. What are the roles of internal auditors in curbing these issues? Or how internal auditors have acted in these situations?
4. Recommendations to improve the situation?
5. Conclusion

It should be submitted in double spacing and Font 12, Times New Roman.

Lists of some companies that have financial irregularities:

Transmile, Megan Media, Alliances Financial Group, Petra Perdana, Ligua Health Corporation, Kenmark, MAS, Renong, Port Klang Free Zone, Sdn Bhd, Ho Hup Constructions, Linear Corp. Sdn Bhd., Golden Plus Holdings





Lists of Local Fraud Firms International:
Enron, WorldCom, Satyam and the list is endless....

1	Name of course	PUBLIC SECTOR ACCOUNTING							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This course is designed to expose students to concepts and current practices of accounting in public sector together with the underlying legal provisions, rules and procedures. The coverage of the course includes environment of public sector accounting and major issues relating to management accounting and control, financial accounting and reporting, audit and accountability.							
5	Semester and Year offered	Year 3							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			42	14		3		61	120
7	Credit Value	3							
8	Prerequisite (if any)	Nil							
9	Objective	On completion of the course, students should be able to: 1. Understand the concepts and current practices of accounting in public sector. 2. Understand the underlying legal provisions, rules and procedures of public sector accounting. 3. Understand and analyse concept of management accounting and control, financial accounting and reporting, audit and accountability.							
10	Learning Outcomes	At the end of the course, students should be able to: 1. Describe the components of public sector, the structure of government and the legal requirements related to financial provisions. 2. Describe and discuss issues related to government budgeting system and control. 3. Describe and discuss issues related to financial accounting and reporting including the introduction of accrual accounting. 4. Discuss the importance of accountability in financial accounting and reporting. 5. Discuss the importance of functions and roles of external and internal audit in public sector environment.							

		6. Describe and discuss issues related to performance measurement in public sector including new performance indicators.													
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	Assignments, projects, quizzes, tests, case study and group work													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods							Suggested Assessment						
		1. Face to face interactions during lectures, tutorials, 2. SCL and Presentations							1. Assignments, examinations. internal 2. Presentation rubric						
13	Synopsis	This course is designed to expose students to concepts and current practices of accounting in public sector together with the underlying legal provisions, rules and procedures. The coverage of the course includes environment of public sector accounting and major issues relating to management accounting and control, financial accounting and reporting, audit and accountability.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Lecture, tutorial and SCL and presentation.													
15	Assessment Methods and Types	Assessment Methods											Percentages		
		Quizzes Assignments Project paper/group presentation Mid exam Final exam											30-40		
													60-70		
		Total											100		
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1	√	√							√				
		2	√	√						√					
3	√	√						√							

Outcomes 4 √ √

5 √ √ √

6 √ √ √

Topic L T P E SL Total

PART 1 : INTRODUCTION

1. Introduction to Public Sector

- Define Public Sector
- Features of public sectors
- Differences between public and private sector 3 1 - 4 8
- Separation of powers
- Government administrative machinery

2. Government Structures and Legal Framework

- Components of Public Sector
- Public Sector Legal Framework:
 - Federal Constitution 3 1 - 3 7
 - Financial Procedures Act
 - Audit Act
 - Treasury Instruction
 - Treasury Circular

Content

17 outline of the course and the SLT per topic

PART II : MANAGEMENT ACCOUNTING AND CONTROL

3. Budgeting in Public Sector

- Define budget
- Importance of budget
- Legal requirements of preparing budget 3 1 - 5 9.2
- Functions of budget
- Components of budget
- Budget formulation process

4. Types of Budgeting Techniques

- Traditional budgeting system (TBS)
- Program performance budgeting system (PPBS) 3 1 20 5 9.2
- Modified Budgeting system (MBS)
- Outcome Based Budgeting (OBB)



		5. Budgetary Control <ul style="list-style-type: none"> • Roles of management accounting in planning and control • Budgetary control process (environment process) • Decentralization and budgetary control • Responsibility accounting • Goal congruence with National Planning (OPP and RMK) 	3	1		20	5	9.2
		PART III : FINANCIAL ACCOUNTING AND REPORTING						
		6. Fundamental of Accounting System <ul style="list-style-type: none"> • Government accounting machinery • Vote accounting • Accounting for receipts and payments • Government Financial Management Accounting System (GFMAS) • Accounting Bases 	6	2		30	8	16.3
		7. Fund Accounting <ul style="list-style-type: none"> • Define Fund Accounting • Characteristics of Fund Accounting • Types of Consolidated Fund 	3	1		20	5	9.2
		8. Accrual Accounting <ul style="list-style-type: none"> • Application of Accrual Accounting in Public Sector • Selected IPSAS for Accrual environment (Note: discuss on the presentation of financial statement for Heritage Assets, Military equipment, infrastructure and contingent liability) • Challenges in implementing accrual accounting • Issues in the application of Financial Reporting Standards (FRS) in public sector accounting. 	3	1		20	5	9.2
		9. Financial Reporting <ul style="list-style-type: none"> • Define Financial Reporting • Objectives of Financial Reporting 	6	2		30	8	16.3

		<ul style="list-style-type: none"> Legal requirement of Financial Reporting Components of Financial Reporting Differences of financial reporting format for various government bodies(Federal government, State government, Local Authority, Statutory Body) 						
		PART IV : AUDIT AND ACCOUNTABILITY						
		10. Accountability Framework <ul style="list-style-type: none"> Accountability concept in Public Sector Chain of accountability Types and components of accountability in Public Sector 	3	1		20	5	9.2
		11. Internal Audit and External Audit <ul style="list-style-type: none"> Functions of Internal and External Audit in Public Sector Auditor General Department Public Accounts Committee 	3	1		20	5	9.2
		12. Performance Measurement <ul style="list-style-type: none"> Concept of 3Es (Economy, efficiency and effectiveness) Value for money audit New performance indicator (NKRA, Balance Score Card, KPI and Accountability Index) 	3	1			4	8
		Total contact hours	42	14		3	61	120
18	Main references	<ol style="list-style-type: none"> Fatimah, A.R., Haslinda, Y., Normahiran, Y. Usha Rani, P., Saluana, C.S. and Radiah, O. (latest edition), Public Sector Accounting: Malaysian Context. 4th Edition, Pearson Malaysia, Kuala Lumpur. Jones, R. and Pendlebury, M. (latest edition), Public Sector Accounting. 6th Edition. London: Prentice Hall. Federal Constitution 1957 Financial Procedure Act 1957 Audit Act 1957 Federal Government Financial Statements State Government Financial Statements Local Authority Financial Statement Budget Report Local Government Act 1976 Government Accounting Standards International Public Sector Accounting Standards 						

		<p>13. Revenue Growth Grant Act 1980 (Amendment)</p> <p>14. Treasury Instruction (revised 1989)</p> <p>15. Treasury Circulars</p> <p>16. Audit Reports</p>
19	<p>Other additional information</p> <p>(Lab Practice)</p>	<p>Guest speaker from industry or site visit is strongly encouraged.</p>

1	Name of course	ACCOUNTING FOR ISLAMIC FINANCIAL TRANSACTIONS							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	To equip graduates with the ability to understand and account for Islamic financial transactions.							
5	Semester and Year offered	Year 3 (Semester 5)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14	4	5		69	120
7	Credit Value	3							
8	Prerequisite (if any)	All financial accounting papers up to Year 2, semester 2.							
9	Objective	This course is designed to provide students with the introductory knowledge of Fiqh on property (maal), rights (huquq), ownership (milkiyah), and contract ('aqd). Additionally, issues pertaining to usury, gharar, maysir and prohibited properties will be discussed. Students will also be introduced to the basics of accounting for Islamic banks and financial institutions.							
10	Learning Outcomes	On completion of the course, the students should be able to: 1. Compare and contrast the characteristics of Islamic and conventional economic systems (C4,PO1) 2. Demonstrate how Islamic contracts are applied in Islamic banking, takatuf and Islamic financial markets (A3,PO3) 3. Explain the need for and the rationale of Islamic accounting and Islamic accounting standards (C2,PO1) 4. Apply Shariah principles, AAOIFI and MFRS to Islamic financial transactions (C3,PO1) 5. Differentiate, analyse and interpret the annual reports of Islamic and conventional financial institutions (C6,PO1) 6. Demonstrate the ability to address current issues pertaining to Shariah governance and Shariah audit and to propose solutions (A3,PO3)							
11	Transferable Skills:	The syllabus is designed to progressively broaden and deepen the knowledge, skills and professional values demonstrated by the student on							

	Skills and how they are developed and assessed, Project and practical experience and Internship	their way through the qualification. The syllabus is assessed by a three-hour paper-based examination. Questions will assess all parts of the syllabus and will include computational and non-computational elements.															
12	Teaching-learning and assessment strategy	Teaching & Learning Methods				Suggested Assessment											
		1. Face to face interactions during lectures, tutorials, 2. PBL and Presentations				1. Assignments, internal examinations. 2. Presentation rubric											
13	Synopsis	This course introduces the Maqqasid Sharia and how this impacts Islamic commercial contracts, the economic system and the accounting framework for Islamic banking and finance.															
14	Mode of Delivery	Lecture, tutorial and PBL and case presentation.															
	Lecture, Tutorial, Workshop, Seminar, etc.																
15	Assessment Methods and Types	Assessment Methods								Percentages							
		Quizzes								5							
		Problems/ mini cases								10							
		Project Paper								15							
		Mid-term								20							
Final Exam								50									
Total								100									
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)														
			1	2	3	4	5	6	7	8	9	10	11	12			
		1	√	√				√									
		2	√	√				√									
		3		√				√	√								
		4	√	√					√								
		5	√	√					√								
		6						√	√		√	√	√				

		<p>transactions</p> <ul style="list-style-type: none"> - Riba, gharar and maisir • Types of contracts & its application <ul style="list-style-type: none"> - Sales (include <i>dayn</i>, <i>'inah</i> and <i>tawarruq</i>) - <i>Ijarah</i> - <i>Mudharabah</i> and <i>Musyarakah</i> - <i>Wakalah</i> - <i>Wadiah</i>, <i>Kafalah</i> and <i>Ju`alah</i> 						
		<p>4. Regulatory framework of Islamic Financial Institutions (local and international)</p> <ul style="list-style-type: none"> • Local – MASB, Bank Negara Malaysia, SC • International – AAOIFI, IFSB, IASB 	2	1			3	7
		<p>5. Objectives and Concepts of Financial Accounting for IFIs: Comparison with IASB's conceptual framework</p> <ul style="list-style-type: none"> • Salient conceptual differences between IASB and AAOIFI: <ul style="list-style-type: none"> - Takaful - IAH versus conventional depositors (investment management versus investment) - Financing versus investment - Consolidation concepts • Ownership versus control <ul style="list-style-type: none"> - Rights/obligations versus risk and rewards - Substance over form • Presentation and disclosure 	2	1			3	7
		Midterm examination				2		2
		<p>6. Accounting for Financing Products</p> <ul style="list-style-type: none"> • <i>Murabahah</i> • <i>Ijarah</i> • <i>Mudharabah</i> and <i>Musyarakah</i> • <i>Salam</i> and <i>Istisnaa</i> 	4	2			10	19

7. Accounting for Investment

- *Sukuk* 2 1 5 9
- Shares
- Real estate (including REITS)

8. Accounting for Liabilities

- Shares
- *Sukuk*
- Deposits (*Mudharabah, Wadiah, Wakalah, Murabahah, Tawarruq, Qardh*)

9. Accounting for Takaful

- Presentation an disclosure
- Treatment of premiums and contributions 2 1 4 9
- Provisions and reserves
- Treatment of surpluses

10. Accounting for Zakat

- Islamic Principles of Zakat
- Methods of measurement and determination of zakat base 2 1 4 9
- Methods of valuation of zakat base
- Disclosure requirements

11. *Shariah* Governance Framework and Principles

- Regulatory framework for *Shariah* governance
 - *Shariah* Advisory Council (SAC)
 - *Shariah* parameters and standards
 - Regulatory agencies: 2 1 4 4 11
 - IFSB
 - AAOIFI
 - Bank Negara Malaysia
 - SC
- *Shariah* supervisory board (SSB)
- *Shariah* review and audit

12. *Shariah* Audit

- Objectives and general principles of *Shariah* audit and review 2 1 4 7

review - Comparison with

		conventional audit <ul style="list-style-type: none"> • <i>Shariah</i> standards/principles/parameters: <ul style="list-style-type: none"> - Criteria for <i>Shariah</i> audit • <i>Shariah</i> audit and review standards: <ul style="list-style-type: none"> - Audit procedures and methodology • <i>Shariah</i> audit report 						
		Revision					15	15
		Final examination				3		3
		Total contact hours	28		14	4	5	69
18	Main references	1. Saleem, Muhammad Yusuf. (2009). An Introduction to the Theoretical Foundations of Islamic Transactions, Kuala Lumpur: Ilmiah publisher. 2. ISRA (2012), Islamic Financial System: Principles and Operations, Kuala Lumpur: ISRA.						
	Additional references supporting the course	1. Haneef, M. A. (1996). Islam, the Islamic worldview and the methodology of Islamic economics. Journal of Islamic Economics & Management, 1(1). 2. Zaharuddin, A.R., (2010) Contracts & The Products of Islamic Banking CERT Publications Sdn.Bhd. 3. Shahul, H.M.I., (2009). Accounting and Auditing for Islamic Financial Institutions, INCEIF. 4. Abdul Rahim Abdul Rahman (2010). An Introduction to Islamic Accounting Theory and Practice, CERT. 5. Hanefah, M.M., Shafii, Z., Salleh, S., and Zakaria, N., (2012). Governance and Shariah Audit in Islamic Financial Institutions, USIM Publisher						
19	Other additional information (Lab Practice)	N/A						

1	Name of course	BUSINESS COMMUNICATION									
2	Course Code	(refer to university course code)									
3	Name(s) of academic staff	-									
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.									
5	Semester and Year offered	Year 2 (Semester 3)									
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning		
			L	T	P	E	O			SL	
			28	14		3		80	125		
7	Credit Value	3									
8	Prerequisite (if any)	Nil.									
9	Objective	<p>The course aims to:</p> <ol style="list-style-type: none">1. Create understanding on the basic principles in written and oral communication in the business context.2. Enable students to design, plan, prepare and present the variety of oral and written messages typically required in the business settings.3. Enable students to apply appropriate communication styles according to typical business situations.4. Teach students on the importance of ethics in written and oral business communication.									
10	Learning Outcomes	<p>Upon completion of the course, students should be able to:</p> <ol style="list-style-type: none">1. To relate to communication theories and principles in an organization.2. To apply communication methods both orally and non-verbally in a business scenario.3. To demonstrate values, attitudes and ethical behavior in the internal and external environment communication of an organization.4. To exhibit the characteristics of communication, teamwork and management through the application of effective business communication techniques.									
11	Transferable Skills: Skills and how	<p>1. Analytical skills: they are developed through research and inquiry i.e. analysing business communication issues and problems, thinking critically for solution alternatives and disseminating the findings.</p>									

	they are developed and assessed, Project and practical experience and Internship	2. Communication and interpersonal skills: they are developed through oral, written and non-verbal; teamwork, leadership and networking via group case analysis and presentation, project, and case reports. 3. Problems identification and solutions generation: they are developed through project paper assignments													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods								Suggested Assessment					
		1. Face to face interactions during lectures and tutorials 2. Student Centred Learning (SCL) 3. Presentations								1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric					
13	Synopsis	This course is designed to increase students' awareness level of the functions and importance of effective communication in the business arena. This course focuses on the application of communication principles in achieving organizational goals. Special emphasis is placed on developing writing and speaking proficiency.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	A combination of any of the following methods: <ul style="list-style-type: none">LectureTutorials													
15	Assessment Methods and Types	Assessment Methods												Percentages	
		Continuous Assessment: <ul style="list-style-type: none">Group assignmentsPublic speakingReport writing Final Comprehensive Examination												50	
														50	
		Total												100	
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1		√	√										
		2													
		3							√	√					
		4							√						
17	Content outline of the course and the SLT per topic	Topic						L	T	P	E	SL	Total		
		1. Business Communication, Management and Success <ul style="list-style-type: none">The managerial functions of communicationTrends in business and						2	1			5	8		

administrative communication				
• Understanding and analyzing business communication				
2. Making Oral Presentations				
• Purposes of oral presentations				
• Planning a strategy for presentation	2	1	5	8
• Delivering an effective presentation				
3. Designing Documents, Slides and Screens				
• The importance of effective design	2	1	5	8
• Design as part of the writing processes				
• Designing presentation slides				
4. Planning, Proposing and Researching Report				
• Varieties of report	2	1	5	8
• Writing proposals and progress report				
• Research strategies for reports				
5. Analyzing Information and Writing Reports				
• Analyzing data and information for reports	2	1	5	8
• Presenting information effectively in reports				
6. Building Goodwill				
• You-attitude and positive emphasis	2	1	5	8
• Reducing bias in business				
7. Adapting Your Message to Your Audience				
• Identifying your audiences	2	1	5	8
• Choosing channels to reach your audience using audience analysis to adapt your message				
8. Making Your Writing Easy to Read				
• Good style in business and administrative writing	2	1	5	8
• Ten ways to make your writing easier to read				



		9. Planning, Composing and Revising <ul style="list-style-type: none"> The ways good writers write Activities in the composing process 	2	1			5	8
		10. Persuasive Messages <ul style="list-style-type: none"> Format for letters, memos and e-mail messages Choosing a persuasive strategy Using analysis to choose a persuasive strategy 	4	2			10	16
		11. Communicating Across Cultures <ul style="list-style-type: none"> The importance of global business Ways to look at culture – values, beliefs and practices 	2	1			5	8
		12. Resumes and Job Application Letters <ul style="list-style-type: none"> How employers use resumes Guidelines for resumes What to include in a resume How job letters differ from resume Content and organization for job application letters 	4	2			10	16
		Final examination				3	10	13
		Total contact hours	28		14	4	5	69
18	Main references	<ol style="list-style-type: none"> Bovee, C.L. & Thill, J.V. (2008), Business Communication Today, 9th Edition, Pearson Prentice Hall. Krizan, A., Merrier, P. & Jones, C. (2005), Business Communication, Singapore: Thompson. Lesikar, R.V. & Flatley, M. E. (2005), Basic Business Communication, 10th Edition, Boston: McGraw-Hill. Locker, K.O. (2006), Business and Administrative Communication, 7th Edition, Boston: McGraw-Hill. McLaren, M.C. (2000), A Guide to Effective Writing, Kuala Lumpur: Prentice Hall. 						
19	Other additional information (Lab Practice)	N/A						

1	Name of course	BUSINESS ETHICS AND CORPORATE GOVERNANCE							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.							
5	Semester and Year offered	Year 2 (Semester 3)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14		3		80	125
7	Credit Value	3							
8	Prerequisite (if any)	Nil.							
9	Objective	At the end of the course, students should be able to: 1. To interpret theories, concepts and philosophy of business ethics and corporate governance to students. 2. To apply the principles to ethical problems that arises within the business environments. 3. To enable students to promote good ethical values and business practices.							
10	Learning Outcomes	Upon completion of the course, students should be able to: 1. To demonstrate the comprehension of theories, concepts and philosophy ethics and corporate governance. 2. To recognize the ethical and governance issues that is critical in the business environment. 3. To identify and analyse alternative courses of action relating to ethical dilemmas through moral reasoning. 4. To evaluate the impact of each alternative on the stakeholders. 5. To justify the most appropriate course of action.							
11	Transferable Skills: Skills and how they are	1. Critical thinking- case analysis 2. Presentation- case presentation 3. Communication- class discussions and case presentations 4. Problem-solving- assignment							

developed and assessed, Project and practical experience and Internship

5. Writing research report- case analysis

12	Teaching-learning and assessment strategy	Teaching & Learning Methods	Suggested Assessment
		1. Face to face interactions during lectures and tutorials 2. Student Centred Learning (SCL) 3. Presentations	1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric

13	Synopsis	The course provides an understanding of the underlying ethical theories and philosophies, and values in individual, organisational, professional and societal setting. The focus will be on the practical development of skills needed to deal with ethical issues so as to be able to conduct one-self ethically at all time. The application of these ethical principles is best discussed within the framework of good practice of corporate governance. A combination of any of the following methods:	
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14	Mode of Delivery	<ul style="list-style-type: none"> Lecture Tutorial Student-Centred Learning:
	Lecture, Tutorial, Workshop, Seminar, etc.	<ul style="list-style-type: none"> - Case study (Any related cases including current issues) - Debate – ability to articulate ideas - Presentation/Project - Problem-based learning - Role play - Written review (e.g. movies, news and etc.)

15	Assessment Methods and Types	Assessment Methods	Percentage s
		Continuous Assessment: <ul style="list-style-type: none"> Quizzes Case study Project paper/presentation Midterm exam Final Comprehensive Examination	40-50 50-60
		Total	100

16	Mapping of the Course Learning Outcome (CLO) to the Programme	Course Learning Outcomes	Programme Learning Outcomes (PLO)											
			1	2	3	4	5	6	7	8	9	10	11	12
		1							√					
		2							√					

	Learning Outcomes	3										√		
		4												√
		5										√		
17	Content outline of the course and the SLT per topic	Topic						L	T	P	E	SL	Total	
		1. Understanding Business Ethics						2	1			3	6	
		2. Moral Reasoning in Business (i.e. Utilitarian Theory, Kantian Theory, Islamic/Religious Perspective, Sustainability development in economy, social and environment)						4	2			10	16	
		3. Ethical Framework for Business Environment (i.e. Stakeholders Impact Analysis, Ferrel Fraedrich)						4	2			10	16	
		4. Guidelines of Code of Ethics						2	1			3	6	
		5. Corporate Governance <ul style="list-style-type: none">Theories (i.e. Agency Theory, Stewardship Theory, Stakeholders Theory)Structure of Corporate Governance						4	2			12		
		6. Development of Corporate Governance (i.e. Cadbury Committee, Greenburg Committee, Bradbury, Sarbanes Oxley Act)						4	2			12		
		7. Framework of Corporate Governance in Malaysia <ul style="list-style-type: none">InstitutionalRegulatory (i.e. Bursa Malaysia Bhd, Securities Commission, CCM, MASB, MICG)Statutory						4	2			12		
		8. Code on Corporate Governance <ul style="list-style-type: none">Responsibility of BOD – Shareholders valuesEthical						4	2			12		
		Final examination										3	6	9

		Total contact hours	28	14		3	80	125
18	Main references	<ol style="list-style-type: none"> 1. Carroll, A.B. and Buchholtz, A.K., (2008), Business and Society: Ethics and Stakeholder Management, 7th Edition, South Western College Publication. 2. Rashidah, A.R., (2011), Effective Corporate Governance, University Publication Centre (UPENA) Universiti Teknologi MARA. 3. Boatright, J.R., (2003), Ethics and Conduct of Business, 4th Edition, Prentice Hall, New Jersey. 4. Beauchamp, T.L., Bowie, N.E. and Arnold, D., (2008), Ethical Theory and Business, 8th Edition, Prentice Hall. 5. Malaysian Code of Corporate Governance (Revised 2007) 6. MIA By-Laws (On Professional Ethics, Conduct and Practice) (2007). 						
19	Other additional information (Lab Practice)	N/A						

1	Name of course	BUSINESS MATHEMATICS							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.							
5	Semester and Year offered	Year 2 (Semester 3)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14		3		80	125
7	Credit Value	3							
8	Prerequisite (if any)	Nil.							
9	Objective	1. To provide students with basic mathematic principles, techniques and tools. 2. To introduce to students applications of mathematics in economics, business and accounting.							
10	Learning Outcomes	Upon completion of the course, students should be able to: 1. Identify the relevant mathematical operations and techniques to solve a particular problem. 2. Perform mathematical operations and techniques related to functions and matrices. 3. Interpret and relate mathematical concepts to economics, business and accounting problems. 4. Apply the mathematical concepts and offer solutions to economics, business and accounting problems.							
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical	Problem solving skills are developed during class time as students are shown how to approach a given problem as well as looking for suitable solutions to the given problem.							

	experience and Internship														
12	Teaching-learning and assessment strategy	Teaching & Learning Methods						Suggested Assessment							
		1. Face to face interactions during lectures and tutorials 2. Student Centred Learning (SCL) 3. Presentations						1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric							
13	Synopsis	This course will equip students with the basic mathematical tools and foundation needed to comprehend other courses with quantitative contents.													
14	Mode of Delivery	A combination of any of the following methods:													
	Lecture, Tutorial, Workshop, Seminar, etc.	<ul style="list-style-type: none">LectureTutorial													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Continuous Assessment: <ul style="list-style-type: none">QuizzesassignmentsMid-term exam Final Comprehensive Examination										40			
												60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1							√						
		2							√						
		3						√							
		4						√							
17	Content outline of the course and the SLT per topic	Topic						L	T	P	E	SL	Total		
		1. Review <ul style="list-style-type: none">Rectangular Coordinate SystemSlope of a lineEquation of a Straight LineParallel and Perpendicular Lines						2	1			5	8		
		2. Review <ul style="list-style-type: none">Functions and graphs – Linear, Quadratic, Exponential, Logarithmic						2	1			5	8		

		<ul style="list-style-type: none"> Systems of Linear Equations Applications of Equations, Linear Functions, Systems of Equations 							
		3. Ratio, Proportion, Variation and Percent <ul style="list-style-type: none"> Ratio Proportion Variation – direct and indirect Compound Variation Percent 	2	1			5	8	
		4. Sequences <ul style="list-style-type: none"> Sequences Arithmetic Sequence Geometric Sequence 	2	1			5	8	
		5. Interest <ul style="list-style-type: none"> Simple Interest Simple Amount and Interest Approximate and Exact Time 	2	1			5	8	
		6. Interest <ul style="list-style-type: none"> Compound Interest Compound Amount Compound Interest Equivalent Rates 	2	1			5	8	
		7. Interest <ul style="list-style-type: none"> Annuity Ordinary Annuity Certain Future Value of Ordinary Annuity Certain 	2	1			5	8	
		8. Interest (continued) <ul style="list-style-type: none"> Present Value Ordinary Annuity Certain Find the periodic payment or deposit and the number of payments 	2	1			5	8	
		9. Retailing <ul style="list-style-type: none"> Markup and Markdown Profit, Breakeven and Loss 	2	1			5	8	
		10. Calculus <ul style="list-style-type: none"> Limits Continuity The Derivative as a Rate of Change 	2	1			5	8	
		11. Calculus <ul style="list-style-type: none"> Differentiation 	2	1			5	8	

		<ul style="list-style-type: none"> Rules of differentiation Higher Order Differentiation Implicit Differentiation 						
		12. Calculus <ul style="list-style-type: none"> Application of Derivative Curve Sketching Critical Points Concavity and Asymptotes The Second Derivative Test 	2	1			5	8
		13. Calculus <ul style="list-style-type: none"> Integration Rules of Integration Indefinite and Definite Integrals Areas between curves 	2	1			5	8
		14. Calculus <ul style="list-style-type: none"> Applications of Calculus in Business and Economics 	2	1			5	8
		Final examination				3	10	13
		Total contact hours	28	14		3	80	125
18	Main references	<ol style="list-style-type: none"> Abdullah-Yusof, S. Md-Saad, N. and Hasan, S. (2005), Mathematical Analysis for Economics, Business and Accounting, McGraw-Hill. Haeussler, E.F, Paul, R. S. and Wood, R. (2005), Introductory Mathematical Analysis for Business, Economics and the Life and Social Sciences, 11th Edition, Prentice Hall. Lau Too Kya, Wee Kok Kiang (2006), Accountancy Mathematics for UiTM, Penerbit Fajar Bakti Sdn Bhd, Shah Alam. 						
19	Other additional information (Lab Practice)	N/A						

1	Name of course	COMMERCIAL LAW							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.							
5	Semester and Year offered	Year 1 (Semester 2)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			27	15		3		82	127
7	Credit Value	3							
8	Prerequisite (if any)	Nil.							
9	Objective	Upon completion of the course, students are expected to: 1. To provide an overview of the Malaysian legal system. 2. To equip the students with a basic understanding of the commercial laws in Malaysia. 3. To expose to the students on how to refer and apply the laws when they are involved in the commercial transactions. 4. To provide the basic Shari’ah principles governing commercial transactions.							
10	Learning Outcomes	At the end of the course, students should be able to: 1. Underline the basic framework of the Malaysian Legal System. 2. Apply the essential elements of contract law. 3. Discuss the basic principles in selected types of contracts, namely, agency, sale of goods, hire purchase and insurance. 4. Identify the types of negotiable instruments and the liabilities of the parties thereto. 5. Underline the basic principles of Shari’ah in commercial law.							
11	Transferable Skills: Skills and how they are	1. Problems solving skills are developed through Case studies discussed in the class 2. Case review skills are developed through case review assignment. 3. Communication skills are developed by group presentation or role-play.							

	developed and assessed, Project and practical experience and Internship														
12	Teaching-learning and assessment strategy	Teaching & Learning Methods							Suggested Assessment						
		1. Face to face interactions during lectures and tutorials 2. Presentations							1. Assignments, internal examinations. 2. Presentation rubric						
13	Synopsis	This course is designed to give a general overview of commercial law in Malaysia. Firstly, it will introduce the Malaysian legal system. This will include the sources of laws, separation of powers, administration of justice, application of English law, and the position of Shari'ah law. Secondly, this course will inculcate the basic understanding of the law of contracts as the governing principles in all commercial transactions. Among the topics discussed are elements of a contract, types of discharges and the remedies where there is a breach. Thirdly, this course will expose students to the relevant laws pertaining to commercial activities, namely, agency, sale of goods, hire purchase, insurance, negotiable instruments and banking.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	A combination of any of the following methods: <ul style="list-style-type: none">• Lecture• Tutorial• Discussion• Student-Centred Learning<ul style="list-style-type: none">- Analysis of relevant provisions and case laws													
15	Assessment Methods and Types	Assessment Methods											Percentage s		
		<ul style="list-style-type: none">• Quizzes• Assignments• Case reviews• Mid-term exam											40-50		
		Final Comprehensive Examination											50-60		
		Total											100		
16	Mapping of the Course Learning Outcome (CLO) to the Programme	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1						√							
		2							√						

	Learning Outcomes	3						√			√		
		4						√					
		5								√			
		Topic						L	T	P	E	SL	Total
17	Content outline of the course and the SLT per topic	1. Introduction to the Malaysian Legal System <ul style="list-style-type: none"> • Classification of Law • Sources of law • Separation of powers • Administration of justice • Position of Shari'ah Law 						2	1			6	9
		2. Law of Contract <ul style="list-style-type: none"> • Introduction and definition • Basic elements of contract Basic elements of contracts: <p>(a) Offer</p> <ul style="list-style-type: none"> • Definition and forms of offer • Invitation to treat and examples • Communication of offer • Revocation of offer <p>(b) Acceptance</p> <ul style="list-style-type: none"> • Forms and conditions of acceptance • Communication of acceptance • Communication by post • Electronic contract • Revocation of acceptance <p>(c) Capacity</p> <ul style="list-style-type: none"> • Elements and consequences <p>(d) Intention to create legal relation</p> <ul style="list-style-type: none"> • Determine factor of intention: <ul style="list-style-type: none"> - Commercial contract, or - Domestic and social contract <p>(e) Certainty</p> <p>(f) Consideration</p> <ul style="list-style-type: none"> • Definition and forms of consideration • Performance of public duty • Agreement without consideration (exception to 						4	2			6	12

		general principle) • Sufficiency of consideration						
		3. Void, Voidable and Unenforceable Contract • Definition • Free consent (a) Coercion and its effect – s15 & s19 (b) Undue influence and its effects – s16 & s20 (c) Fraud – s17 - Silence does not amount to fraud and its exceptions - Effects of fraud – s19 (d) Misrepresentation – s18 - Effects of misrepresentation under s19 - The right of innocent party (e) Mistake - Mistake of fact and mistake of law – s21& s22 - Mistake by one party and its exceptions – s23 - Effects of mistake	4	2			8	14
		4. Unlawful agreement (a) S24 agreement forbidden by law - Fraudulent agreement - Agreement which involves or implies injury to the person or property of another (b) Immoral agreement or against public policy (c) S28 agreement in restraint of trade and its exceptions (d) S29 agreement in restraint of legal proceedings and its exceptions (e) S31 agreement by way of wager (f) Consequences of illegality	2	1			6	9
		5. Discharge (a) By agreement (b) By breach (c) By performance (d) By frustration	4	2			8	14

		<p>Shari'ah</p> <ul style="list-style-type: none"> Types of Shari'ah contracts commonly used in commercial transactions 						
		Final examination				3	12	15
		Total contact hours	27	15		3	82	127
18	Main references	<ol style="list-style-type: none"> Betrix Vohrah & Wu Min Aun, <i>the Commercial Law of Malaysia</i>, Longman, Malaysia 2006. Ahmad Hidayat Buang (2000), <i>Studies in Islamic Law of Contracts: The Prohibition of Gharar</i>, International Law Book Services, Kuala Lumpur. Ahmad Mohamed Ibrahim (2000), <i>the Administration of Islamic Law in Malaysia</i>, Institute of Islamic Understanding Malaysia, Kuala Lumpur. Lee Mei Pheng (2005), <i>General Principles of Malaysian Law</i>. 5th Edition, Fajar Bakti Sdn. Bhd. Kuala Lumpur. S. Kanesh (2000), General Paper: Malaysian Law Journal Shaik Mohd. Noor Alam (2000), <i>Undang-Undang Komersil Malaysia</i>, Dewan Bahasa dan Pustaka, Kuala Lumpur. Wan Arfah Hamzah, Ramy Bulan (2003), <i>an Introduction to the Malaysian Legal System</i>, Fajar Bakti, Kuala Lumpur. Sinnadurai, <i>Law of Contract</i> 3rd Ed., (2003) Lexis Nexis, Butterworth, Kuala Lumpur Loganathan Krishnan, Parimaladevi Rajoo, Ann Chrishanthani Vergis, (2009), <i>Principles of Business and Corporate Law, Malaysia</i>, CCH Asia Pte Limited. The Federal Constitution The Contract Act 1950 The Sale of Goods Act 1957 The Hire Purchase Act 1967 The Insurance Act 1963 (Revised 1972) The Bill of Exchange Act 1949 						
19	Other additional information (Lab Practice)	N/A						

	developed and assessed, Project and practical experience and Internship	2. Can provide legal consultancy related to company law matters. Tabular mode example: <table><tr><th>Skills</th><th colspan="6">How they are developed</th><th colspan="2">Assessment method</th></tr><tr><td>Solving legal problems</td><td colspan="6">Training given in the class</td><td colspan="2">Quizzes, midterm and final exam</td></tr><tr><td>Legal consultancy in Company Law</td><td colspan="6">Training given in the class</td><td colspan="2">Quizzes, midterm and final exam</td></tr></table>														Skills	How they are developed						Assessment method		Solving legal problems	Training given in the class						Quizzes, midterm and final exam		Legal consultancy in Company Law	Training given in the class						Quizzes, midterm and final exam	
Skills	How they are developed						Assessment method																																			
Solving legal problems	Training given in the class						Quizzes, midterm and final exam																																			
Legal consultancy in Company Law	Training given in the class						Quizzes, midterm and final exam																																			
12	Teaching-learning and assessment strategy	Teaching & Learning Methods						Suggested Assessment																																		
		1. Face to face interactions during lectures and tutorials 2. Presentations						1. Assignments, internal examinations. 2. Presentation rubric																																		
13	Synopsis	The course will first discuss the concept of partnership and the rights and liabilities of partners. Then, it will examine the types and features of a company, the incorporation of a company, the company's constitution, the duties, liabilities and rights of a director, company secretary and member. This course will also cover the types of fundraising by a company, i.e. through the issuance of shares and debentures, and the importance of capital maintenance. The course will also include a discussion on the types of company meetings and resolutions. The final topic is on the liquidation of a company.																																								
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	A combination of any of the following methods: <ul style="list-style-type: none">• Lecture• Tutorial• Discussion• Student-Centred Learning<ul style="list-style-type: none">- Analysis the case laws/relevant provisions from the statutes																																								
15	Assessment Methods and Types	Assessment Methods										Percentages																														
		<ul style="list-style-type: none">• Quizzes• Assignments• Case reviews• Mid-term exam										40-50																														
		Final Comprehensive Examination										50-60																														
		Total										100																														
16	Mapping of the Course Learning Outcome (CLO) to the Programme	Course Learning Outcomes	Programme Learning Outcomes (PLO)																																							
			1	2	3	4	5	6	7	8	9	10	11	12																												
		1							√																																	
		2						√																																		

	Learning Outcomes	3							√						
		4							√	√	√				
		5							√						
		Topic							L	T	P	E	SL	Total	
		1. Business Organisation													
17	Content outline of the course and the SLT per topic	<ul style="list-style-type: none"> Sole proprietorship Partnership Company 													
		Partnership													
		<ul style="list-style-type: none"> Meaning and nature Relationship of partners to outsiders Liability of partners <ul style="list-style-type: none"> Liability of retiring partners Liability of incoming partner 							2	1			5	8	
		2. Partnership													
		<ul style="list-style-type: none"> Relationship of partners to one another Dissolution of partnership 													
		Introduction to Company Law													
		<ul style="list-style-type: none"> Definition of company and corporation in the context of company law Distinction between a company <ul style="list-style-type: none"> Partnership Sole proprietorship 							2	1			5	8	
		3. Classification of Companies													
		<ul style="list-style-type: none"> Limited and unlimited companies Public and private companies Exempt private company Related companies 							2	1			5	8	
		Corporate Personality													
		<ul style="list-style-type: none"> Effects of incorporation Corporate personality / separate legal entity Lifting the veil of incorporation 													
		4. Incorporation													
		<ul style="list-style-type: none"> Procedure Promoters Pre-incorporation contract 							2	1			5	8	
		Memorandum of Association													
		<ul style="list-style-type: none"> Requirements Alteration of memorandum of 													

<ul style="list-style-type: none">Prohibited dealings						
11. Auditor						
<ul style="list-style-type: none">Qualification						
<ul style="list-style-type: none">Appointment						
Company Secretary	2	1		5	8	
<ul style="list-style-type: none">Qualification						
<ul style="list-style-type: none">Appointment						
<ul style="list-style-type: none">Duties of company secretary						
12. Company meetings						
<ul style="list-style-type: none">Types of meetings<ul style="list-style-type: none">Statutory meetingsAnnual general meetingsExtraordinary general meetingsClass meeting	2	1		5	8	
<ul style="list-style-type: none">Notice of meetings						
<ul style="list-style-type: none">Proceeding at meetings						
<ul style="list-style-type: none">Resolutions						
13. Position of the minority						
<ul style="list-style-type: none">Members' rights						
<ul style="list-style-type: none">The Proper Plaintiff Rule and its exceptions	2	1		5	8	
<ul style="list-style-type: none">Statutory remedies for minority members						
14. Transformation of Companies						
<ul style="list-style-type: none">Schemes of arrangements and re-construction						
<ul style="list-style-type: none">Merger and take-over	2	1		5	8	
Receivership						
<ul style="list-style-type: none">Effect on company						
<ul style="list-style-type: none">Qualifications of receiver						
<ul style="list-style-type: none">Duties and liabilities of receiver						
15. Liquidation						
<ul style="list-style-type: none">Types of winding up						
<ul style="list-style-type: none">Effects of commencement of winding up						
<ul style="list-style-type: none">Effects of winding-up	2	1		8	8	
Liquidator						
<ul style="list-style-type: none">Qualification						
<ul style="list-style-type: none">Appointment						
<ul style="list-style-type: none">Duties						
Final examination				3	10	13
Total contact hours	27	15	3	80	125	



18	Main references	<ol style="list-style-type: none"> 1. Beatrix Vohrah, Wu Min Aun (2000), The Commercial Law of Malaysia, Longman, Kuala Lumpur. 2. Ben Chan, Philip Koh, Peter Ling. (2006) Chan & Koh on Malaysian Company Law, 2nd Edition, Sweet & Maxwell. 3. Companies Act (Malaysia) 1965. 4. K. Arjunan, CK Low (1995), Lipton & Herzberg's Understanding Company Law in Malaysia, LBC Information Services. 5. Mohd. Ma'sum Billah (2002), Manual of Company Law, Univision Press, Kuala Lumpur. 6. R. Shanty, P. Janine, J. Anil. (2005), Concise Principles of Company Law in Malaysia, Malayan Law Journal. 7. Woon, W (1998), Company Law, 2nd Edition. FT Law & Tax, Asia Pacific
19	Other additional information (Lab Practice)	N/A

1	Name of course	INDUSTRIAL TRAINING						
2	Course Code	(refer to university course code)						
3	Name(s) of academic staff	-						
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.						
5	Semester and Year offered	After completion of 60 credit hours						
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face				None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL
							120	360
								480
7	Credit Value	12						
8	Prerequisite (if any)	Students have completed the following courses: <ul style="list-style-type: none"> Financial Accounting (Intermediate level) Management Accounting I Audit I Taxation 						
9	Objective	Upon completion of the course, students are expected to: <ol style="list-style-type: none"> Provide exposure to students about the knowledge, experience and work environment which cannot be acquired during lectures. Enable the students to use the experience obtained during the industrial training in discussion during class. Increase the chances of the students in selecting and getting jobs. Strengthen the relationship between the industries and the university in areas such as research, teaching, training and consultancy. Provide opportunities to the industries to be involved in the development of human resource through the sharing of their knowledge and expertise with students. 						
10	Learning Outcomes	Upon completion of the course, students should be able to: <ol style="list-style-type: none"> Apply accounting knowledge to practice. Use technology to facilitate their tasks in the organizations. Work collaboratively in a team. Communicate effectively, both orally and in writing, with different 						

		stakeholders. 5. Demonstrate behaviour consistent with professional ethics and social responsibility. 6. Demonstrate a commitment to life-long learning and professional development.	
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	1. Analytical skills: they are developed through research and inquiry i.e. analyzing business activities and, thinking critically for solution alternatives and disseminating the findings. 2. Communication and interpersonal skills: they are developed through oral, written and non-verbal; teamwork, leadership and networking. 3. Problems identification and solutions generation: they are developed through assigned tasks.	
12	Teaching-learning and assessment strategy	Teaching & Learning Methods	Suggested Assessment
		1. Workplace/Work-based Learning 2. Student-Centred Learning	1. Assignments, internal examinations. 2. Presentation rubric
13	Synopsis	The purpose of this course is to provide exposure to the students regarding the actual working environment by placing them to work in organisations outside the university. In addition, the course enables the student to apply concepts and theories acquired during lectures to the actual practices in areas related to accounting.	
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	Coaching and supervision.	
15	Assessment Methods and Types	Assessment Methods	Percentages
		Firm/Employer	30-50
		Evaluator/Supervisor from university	10-30
		Written report and log book of students	30-50
		Total	100
		The percentage evaluation is not incorporated for the calculation of CGPA (i.e. NO award of letter grade) However, the percentage can be used to differentiate performance into the following classifications: Excellent $\geq 75\%$; Good 65–74%; Satisfactory 50-64% and Fail $\leq 49\%$	

		Course Learning Outcomes	Programme Learning Outcomes (PLO)											
			1	2	3	4	5	6	7	8	9	10	11	12
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes													
		1						√	√					
		2												
		3		√						√				
		4									√			
		5												√
		6											√	
17	Nature/Area of Training	Audit firms: Audit, accounting, taxation, secretarial and consultancy services.												
		Non-audit firms: Public sector accounting, finance, cost and management accounting, financial accounting internal audit, internal control, secretarial services and other related accounting areas.												
18	Supervision / Monitoring	At least one (1) visit by the supervisor from the university and continuous supervision from the firms.												

1	Name of course	PRINCIPLES OF MACROECONOMICS							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.							
5	Semester and Year offered	Year 1 (Semester 2)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14		2		78	122
7	Credit Value	3							
8	Prerequisite (if any)	Nil.							
9	Objective	At the end of the course, students should be able: 1. To familiarize students with macroeconomic measurements and basic concepts. 2. To introduce macroeconomic models, fiscal and monetary policy. 3. To introduce long-run perspectives and macroeconomic debates. 4. To introduce basic concepts in international economics. 5. To introduce basic concepts in Islamic macroeconomics.							
10	Learning Outcomes	Upon completion of the course, students are expected to: 1. Demonstrate the understanding of basic macroeconomic concepts both from conventional and Islamic perspectives. 2. Apply the basic macroeconomic concepts in analyzing current issues. 3. Evaluate macroeconomic policies and offer basic policies solution to macroeconomic problems.							
11	Transferable Skills: Skills and how they are developed and assessed, Project	Problem solving skills are developed during class time as students are shown how to approach a given problem as well as looking for suitable solutions to the given problem. Teamwork and communications skills are encouraged, as students are required from time to time to work in small groups during class time to solve applied mathematical problems.							

	and practical experience and Internship														
12	Teaching-learning and assessment strategy	Teaching & Learning Methods							Suggested Assessment						
		1. Face to face interactions during lectures and tutorials 2. Student-Centered Learning 3. Presentations							1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric						
13	Synopsis	The course begins with an introduction to the basic concepts in macroeconomics, followed by discussions on national income accounting, determination of national income, employment, inflation and fiscal policy; money, banking and monetary policy; and international trade, balance of payments and exchange rates.													
14	Mode of Delivery	A combination of any of the following methods:													
	Lecture, Tutorial, Workshop, Seminar, etc.	<ul style="list-style-type: none">• Lecture• Tutorial• Student-Centred Learning<ul style="list-style-type: none">- Case study													
15	Assessment Methods and Types	Assessment Methods											Percentages		
		Continuous Assessment: <ul style="list-style-type: none">• Group works/Assignments• Mid-term examination											40-60		
		Final comprehensive examination											40-60		
		Total											100		
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
			1						√						
			2						√						
3							√								
17	Content outline of the course and the SLT per topic	Topic						L	T	P	E	SL	Total		
		1. Macroeconomic overview Scarcity, Production Possibility Curve, Growth, Unemployment, Circular Flow of Incomes, Economic Systems: Market System, Islamic Economic System						4	2			10	16		
		2. Measurement of Gross Output Concept of Gross Domestic Product (GDP);						2	1			5	8		

		The Expenditure & Income Approaches; The Nominal & Real GDP; Price Level & the GDP Deflator; Limitations of GDP Measure							
		3. Introduction to Economic Growth and Instability Business Cycles, Unemployment, and Inflation	2	1				5	8
		4. Determination of National Output: (A) The Expenditure Theory; Consumption, Saving & Investment Functions; Equilibrium GDP	2	1				5	8
		5. Determination of National Output: (B) The Multiplier; Government Purchase Multiplier & Tax Multiplier; Long-run & Short-run Multipliers	2	1				5	8
		6. Determination of National Output: (B) Aggregate Demand & Supply Model; The Equilibrium GDP; Changes in Equilibrium GDP; Indicative of Economic Growth, Inflation & Business Cycles	2	1				5	8
		7. Fiscal Policy Government Budget; Automatic & Discretionary Fiscal Policy, Automatic (Built-in) Stabilizer, Fiscal Policy & Price Level; Limitations Fiscal Policy in An Islamic Economy	2	1				5	8
		8. Money & Banking System: (A) Functions & Measures of Money; How Commercial Banks Create Money	2	1				5	8
		9. Money & Banking System: (B) How Commercial Banks Create Money Islamic Banking: Introduction	2	1				5	8
		10. Monetary Policy & Stabilization Money Supply, Money Demand, & The Rate of Interest; Central Banking &	2	1				5	8

		Tools of Monetary Policy; How Does Monetary Policy Work							
		11. International Economics The Law of Comparative Advantage; Gain from Trade; Arguments for Protectionism Balance of Payments & the Exchange Rates	2	1				5	8
		12. Inflation-Unemployment Relationship Kinds of Inflation: It's Effects & Costs; The Phillips' Curve & Inflation – Unemployment Relationship	2	1				5	8
		13. Economic Growth Ingredients for Growth, PPF Analysis	2	1				5	8
		Revision						8	8
		Final examination					2		2
		Total contact hours	28	14			2	78	122
18	Main references	1. Abel, B., Bernanke, B.S. and Croushore, D. (2011) Macroeconomics, 7 th Edition, Pearson (Addison Wesley). 2. Froyen, R.T., (2007), Macroeconomics Theories and Policies. 7 th Edition, Prentice Hall 3. Dornbusch, R., Fischer, S. and Startz, R. (2007), Macroeconomics, 9 th Edition, McGraw Hill Book Company, New York. 4. McConnell, Campbell and Brue, S.L., (2005), 4 th Edition, Economics, 16 McGraw Hill, New York.							
19	Other additional information (Lab Practice)	N/A							

1	Name of course	PRINCIPLES OF MICROECONOMICS							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.							
5	Semester and Year offered	Year 2 (Semester 3)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14		2		78	122
7	Credit Value	3							
8	Prerequisite (if any)	Nil.							
9	Objective	At the end of the course, students should be able: 1. To provide fundamental knowledge of the principles that is the basis of solving the economics problems of the society. 2. To provide an elementary analysis of the role of market, government and Islamic principles in solving basic economic problems.							
10	Learning Outcomes	Upon completion of the course, students are expected to: 1. Explain the basic concepts and theories of microeconomics. 2. Demonstrate the economic way of thinking required in reasoning the real world issues by applying the principles learned in the course. 3. Demonstrate the basic skills required to pursue further courses in economics or business. 4. Distinguish between Islamic economic principle and conventional economic principles.							
11	Transferable Skills: Skills and how they are developed and assessed, Project	Problem solving skills are developed during class time as students are shown how to approach a given problem as well as looking for suitable solutions to the given problem. Team-work and communications skills are encouraged as students are required from time to time to work in small groups during class time to solve applied mathematical problems.							

	and practical experience and Internship														
12	Teaching-learning and assessment strategy	Teaching & Learning Methods								Suggested Assessment					
		1. Face to face interactions during lectures and tutorials 2. Student-Centered Learning 3. Presentations								1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric					
13	Synopsis	This course is designed for the first year students and its goal is to provide fundamental knowledge of the principles governing the behavior of economic agents and their application in the analysis of economic issues and solving problems.													
14	Mode of Delivery	A combination of any of the following methods:													
	Lecture, Tutorial, Workshop, Seminar, etc.	<ul style="list-style-type: none">• Lecture• Tutorial• Student-Centred Learning<ul style="list-style-type: none">- Case study- Problem solving													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Continuous Assessment: <ul style="list-style-type: none">• Quizzes• Assignments• Mid-term examination										40-60			
		Final comprehensive examination										40-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1							√						
		2							√						
		3							√						
		4							√						
17	Content outline of the course and the SLT per topic	Topic						L	T	P	E	SL	Total		
		1. The Nature and Method of Economics <ul style="list-style-type: none">• The Economic Perspective• Why Study Economics• Economic Methodology• Positive and Normative						2	1			5	8		

		<p>Economics</p> <ul style="list-style-type: none"> • Pitfalls of Objective Thinking • Appendix: graphs and their meaning 						
		<p>2. The Economizing Problem</p> <ul style="list-style-type: none"> • The Foundation of Economics • Economics: Employment and Efficiency • Unemployment, Growth and the Future 	2	1			5	8
		<p>3. The Economic Systems</p> <ul style="list-style-type: none"> • Different Economic System of the World • The Capitalistic System • The Socialist System • The Mixed System • The Islamic System 	2	1			5	8
		<p>4. Understanding Individual Markets: Demand and Supply</p> <ul style="list-style-type: none"> • Demand – law of demand, the demand curve, individual and market demand curve, determinants of demand, change in demand and changes in quantity demanded. • Supply – law of supply, the supply curve, determinants of supply, changes in supply and changes in quantity supplied. • Market Equilibrium – surpluses, shortages, equilibrium price and quantity, rationing function of prices, changes in supply, demand and equilibrium. 	2	1			5	8
		<p>5. Elasticities and Applications</p> <ul style="list-style-type: none"> • Price Elasticity of Demand • Price Elasticity of Supply • Cross and Income Elasticity of Demand • Applications: Government-Controlled Prices • The Burden of Taxes 	2	1			5	8
		<p>6. Consumer Behavior and Utility Maximization</p> <ul style="list-style-type: none"> • Two Explanation of the Law of 	2	1			5	8

		<p>Demand</p> <ul style="list-style-type: none"> • Theory of Consumer Behavior • Utility Maximization and the Demand Curve • Applications and Extensions • Appendix: Indifference Curve Analysis 						
		<p>7. The Costs of Production</p> <ul style="list-style-type: none"> • Economic Costs • Short-Run Production Relationships • Short-Run Production Costs • Long-Run Production Costs 	2	1			5	8
		<p>8. Pure Competition</p> <ul style="list-style-type: none"> • Four Market Models • Pure Competitions: Characteristics and Occurrence • Demand as Seen by a Purely Competitive Seller • Profit Maximization in the Short-Run • Marginal Cost and Short-Run Supply • Profit Maximization in the Long-Run 	2	1			5	8
		<p>9. Pure Monopoly</p> <ul style="list-style-type: none"> • Introduction • Barriers to Entry • Monopoly Demand • Output and Price Determination • Economic Effects of Monopoly • Regulated Monopoly 	2	1			5	8
		<p>10. Monopolistic Competition</p> <ul style="list-style-type: none"> • Characteristics and Occurrence • Price and Output Determination • Monopolistic Competition and Economic Efficiency • Non-Price Competition 	2	1			5	8
		<p>11. Oligopoly</p> <ul style="list-style-type: none"> • Characteristics and Occurrence • A Game Theory Overview • Three Oligopoly Models • Oligopoly and Advertising • Oligopoly and Efficiency 	2	1			5	8

		12. The Demand for Resources <ul style="list-style-type: none"> Significance of Resource Pricing Marginal Productivity Theory of Resource Demand Determinants of Resource Demand Elasticity of Resource Demand Optimal Combination of Resources Marginal Productivity Theory of Income Distribution 	2	1			5	8
		13. Wage Determination <ul style="list-style-type: none"> Labor, Wages and Earnings General Level of Wages A Purely Competitive Labor Market Monopsony Model Three Union Models Bilateral Model The Minimum-Wage Controversy Wage Differentials Pay for Performance 	2	1			5	8
		14. Government and Market Failure <ul style="list-style-type: none"> Public Goods Externalities Revisited Information Failures 	2	1			5	8
		Revision					8	8
		Final examination				2		2
		Total contact hours	28	14		2	78	122
18	Main references	<ol style="list-style-type: none"> Pindyck, R.S and Rubinfeld, D.L., (2009), Microeconomics, 7th Edition, Prentice Hall. Perlmutter, B.D. and Whinston, M.D., (2008), Microeconomics, Mc Graw Hill. Snyder, C. and Nicholson, W. (2008), Microeconomic Theory: Basic Principles and Extensions, 10th Edition, Thomson South-Western. McConnell, Campbell & Brue, S.L. (2012), Economics, 19th Edition, McGraw Hill, New York. 						
19	Other additional information (Lab Practice)	N/A						

2	Course Code	(refer to university course code)
3	Name(s) of academic staff	-
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.
5	Semester and Year offered	Year 2 (Semester 4)
6	Total Student Learning Time (SLT)	<div> <div> L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others </div> <div> Face to Face L T P E O 28 14 2 </div> <div> None Face to Face SL 78 </div> <div> Total Guided and Independent Learning 122 </div> </div>
7	Credit Value	3
8	Prerequisite (if any)	Principles of Management
9	Objective	<p>At the end of the course, students should be able:</p> <ol style="list-style-type: none"> 1. To expose students to the behaviour phenomena at the individual, group, and organizational level. 2. To discuss organizational behaviour theories and relating them to the external and internal environment of an organization. 3. To expose students to the issues of leadership, working in a group, and solving general problems in an organization. 4. To explain the different types of communication method and relating that to the efficiency of decision making in an organization. <p>Upon completion of the course, students are expected to:</p>
10	Learning Outcomes	<ol style="list-style-type: none"> 1. Discuss the behaviour phenomena at the individual, group and systems/organizational level. 2. Apply the organizational behaviour theories in the work environment. 3. Demonstrate the ability to communicate, working in a group, managing and leadership quality. 4. Solve general problems in an organization.
11	Transferable Skills:	Knowledge, technical skills, critical thinking skills and leadership skills.
	Skills and how they are	The syllabus is assessed by a two-hour paper-based examination. Questions will assess all parts of the syllabus. Coursework which includes assignments

	developed and assessed, Project and practical experience and Internship	and tests will also be used to enhance the skills.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods								Suggested Assessment					
		1. Face to face interactions during lectures and tutorials 2. Student-Centered Learning 3. Presentations								1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric					
13	Synopsis	This course discusses the behavioural phenomena at: <ul style="list-style-type: none">• Individual level which covers issues relating to personality, attitude, values, perception, learning and motivation.• Group level which includes group dynamics, communication, leadership and conflict.• Systems/organizational level which includes organizational design, job design, organizational culture and organizational change.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	A combination of any of the following methods: <ul style="list-style-type: none">• Lecture• Tutorial• Student-Centred Learning<ul style="list-style-type: none">- Case study- Problem-based learning- Role play													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Continuous Assessment: <ul style="list-style-type: none">• Quizzes• Assignments/group presentation• Project paper• Mid-term examination										40-60			
		Final comprehensive examination										40-60			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1							√						
		2							√						
3								√	√			√			

	Outcomes	4							√					
17	Content outline of the course and the SLT per topic	Topic	L	T	P	E	SL	Total						
		Introduction to Organizational Behaviour	1				2	3						
		Individual Behaviour in Organization	1				2	3						
		Work values, Attitudes, Mood and Emotion in Work Places	1				2	3						
		Perception and Personality in Organization	1	1			3	5						
		Individual Learning	1	1			3	5						
		Basic and Practice to Motivate Workers	1	1			3	5						
		Pressure and Stress Management	2	1			5	8						
		Team and Group Behaviour	2	1			5	8						
		Involvement in Working Group and Effective Team	2	1			5	8						
		Decision Making and Involvement in Working Group and Effective Team	2	1			5	8						
		Basic Leaderships in Group	2	1			5	8						
		Group Communication	2	1			5	8						
		Group Conflict	2	1			5	8						
		Power and Politic in Organization	2	1			5	8						
		Organization Culture and Ethical Behaviour	2	1			5	8						
		Changes and Development in Organization	2	1			5	8						
		Organization Structure and Design	2	1			5	8						
		Revision					8	8						
		Final examination					2	2						
		Total contact hours	28	14			2	78	122					
18	Main references	1. McShane, S.L and Von Glinow, M.A (2010), Organizational Behaviour, 5 th Edition, New York, McGraw Hill 2. Osland, J.S and Turner, M.E. (2011), The Organizational Behavior Reader, 9 th Edition, New Jersey, Pearson. 3. Robbins, S.P and Judge, T.A. (2011), Organizational Behavior, 14 th Edition, Ney Jersey, Pearson. 4. Kreitner, R. and Kinicki, A. (2008), 8 th Edition, Organizational Behavior, New York: McGraw Hill.												

		<p>5. Schermerhorn Jr, J.R, Hunt, J.G and Osborn, R.N (2007), Organizational Behavior, 11th Edition, New Jersey, John Wiley and Sons Inc.</p> <p>6. M.A Hitt, C.C Miller and A. Colella (2006), Organizational Behavior: A Strategic Approach, New Jersey, John Wiley and Sons Inc.</p> <p>7. J.M George and G.R Jones (2005), Understanding and Managing Organizational Behaviour, 4th Edition, Addison, Wesley Inc.</p>
19	<p>Other additional information</p> <p>(Lab Practice)</p>	N/A

1	Name of course	PRINCIPLES OF MANAGEMENT							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.							
5	Semester and Year offered	Year 1 (Semester 2)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O		
			28	14		2		78	122
7	Credit Value	3							
8	Prerequisite (if any)	Nil							
9	Objective	At the end of the course, students should be able: 1. To explain the historical development of management discipline and its school of thoughts. 2. To discuss concepts, theories and elements of modern management. 3. To explain the principles, functions and managerial processes of an organisation. 4. To develop conceptual and analytical skills in management decision making. 5. To imbue ethical behaviors in managerial practices.							
10	Learning Outcomes	Upon completion of the course, students are expected to: 1. Compare the historical development of management concepts to the current modern concepts. 2. Apply management related concepts and theories to various scenarios. 3. Explain the principles, functions and managerial processes of an organization. 4. Analyse differences of management decision making. 5. Instil ethical behavior in management practices.							
11	Transferable Skills:	Knowledge, technical skills, critical thinking skills and leadership skills.							

Skills and how they are developed and assessed, Project and practical experience and Internship

The syllabus is assessed by a two-hour paper-based examination. Questions will assess all parts of the syllabus. Coursework which includes assignments and tests will also be used to enhance the skills.

	Teaching & Learning Methods	Suggested Assessment
12 Teaching-learning and assessment strategy	<ol style="list-style-type: none"> 1. Face to face interactions during lectures and tutorials 2. Student-Centered Learning 3. Presentations 	<ol style="list-style-type: none"> 1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric

13 Synopsis	<p>This course discusses the concepts, theories and techniques of modern management which are important in management discipline.</p> <p>A combination of any of the following methods:</p>
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Mode of Delivery	<ul style="list-style-type: none"> • Lecture • Tutorial • Student-Centred Learning
14 Lecture, Tutorial, Workshop, Seminar, etc.	<ul style="list-style-type: none"> - Company visit - Computer-based - Textbook cases - Video cases

	Assessment Methods	Percentages
15 Assessment Methods and Types	<p>Continuous Assessment:</p> <ul style="list-style-type: none"> • Quizzes • Assignments/group presentation • Project paper • Mid-term examination <p>Final comprehensive examination</p>	<p>40-60</p> <p>40-60</p>
	Total	100

	Course Learning Outcomes	Programme Learning Outcomes (PLO)											
		1	2	3	4	5	6	7	8	9	10	11	12
16 Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	1							√					
	2							√					
	3							√					
	4							√					√
	5										√		

17 Content outline	Topic	L	T	P	E	SL	Total
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	of the course and the SLT per topic	The history and school of thoughts in management	4	2			10	16
		Managing in a dynamic environment	4	2			10	16
		Managing diversity and global environment	2	1			5	8
		Ethics and corporate social responsibility	2	1			5	8
		Planning and decision making	2	1			5	8
		Organizational strategy	2	1			5	8
		Organizational control	2	1			5	8
		Organization, adaptive organization, power and delegation	2	1			5	8
		Human resource management	2	1			5	8
		Managing change and innovation	2	1			5	8
		Motivation and leadership	2	1			5	8
		Managing groups, teams and communication	2	1			5	8
		Revision					8	8
		Final examination				2		2
		Total contact hours	28	14		2	78	122
18	Main references	<ol style="list-style-type: none"> 1. Robbins, S.P. and Coulter, M, (2011), Management, 11th Edition, Prentice Hall International. 2. Jones, G.R. and George, J.M (2008), Contemporary Management, 5th Edition, McGraw Hill Irwin. 3. Robbins, S.P and Decenzo, D.A. (2008), Fundamentals of Management, 6th Edition, Pearson Prentice Hall. 4. Daft, R. L. & Marcic D. (2007), Management: The New Workplace, International Edition, Thomson South-Western. 5. Daft, R. L. (2008), The New Era of Management, 2nd Edition, Thomson South-Western. 6. Dessler, G. (2004), Management: Principles and Practices for Tomorrow's Leader, International Edition, Pearson Educational International. 7. Hitt, M. A., Black, J. S. & Porter L. W. (2005), Management, International Edition, Pearson Prentice Hall. 8. Williams, C. (2005), Management, International Edition, Thomson South-Western. 						
19	Other additional information (Lab Practice)	N/A						

1	Name of course	STATISTICAL METHODS							
2	Course Code	(refer to university course code)							
3	Name(s) of academic staff	-							
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.							
5	Semester and Year offered	Year 1 (Semester 2)							
6	Total Student Learning Time (SLT)	L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others	Face to Face					None Face to Face	Total Guided and Independent Learning
			L	T	P	E	O	SL	
			28	14		2		78	122
7	Credit Value	3							
8	Prerequisite (if any)	Nil							
9	Objective	The course aims at providing student basic skills in performing statistical calculation, analysis and interpreting data relevant in the areas of economics, accounting and business.							
10	Learning Outcomes	Upon completion of the course, students are expected to: 1. Understand various sampling and data collection methods. 2. Compute and interpret descriptive statistics. 3. Apply steps of inferential statistics in economics, accounting and business. 4. Derive conclusions from data analysis.							
11	Transferable Skills: Skills and how they are developed and assessed, Project and practical experience and Internship	Problem solving skills are developed during class time as students are shown how to approach a given problem as well as looking for suitable solutions to the given problem. Team-work and communications skills are encouraged as students are required from time to time to work in small groups during class time to solve applied mathematical problems.							
12	Teaching-	Teaching & Learning Methods					Suggested Assessment		

	learning and assessment strategy	1. Face to face interactions during lectures and tutorials 2. Student-Centered Learning 3. Presentations	1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric
13	Synopsis	This subject introduces the basic statistical concepts in business applications. The topics in this course include basic concepts of sampling methods, methods of data collection, introductory methods in descriptive and inferential statistics and their applications. Specific topics include numerical and non-numerical methods of describing data, correlation & regression, time series analysis, index numbers and probability.	
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	A combination of any of the following methods: <ul style="list-style-type: none"> • Lecture • Tutorial 	
15	Assessment Methods and Types	Assessment Methods	Percentages
		Continuous Assessment: <ul style="list-style-type: none"> • Quizzes • Assignments • Mid-term examination 	40-60
		Final comprehensive examination	40-60
		Total	100
16	Mapping of the Course Learning Outcome (CLO) to the Programme Learning Outcomes	Course Learning Outcomes	Programme Learning Outcomes (PLO)
			1 2 3 4 5 6 7 8 9 10 11 12
		1	√
		2	√
		3	√
		4	√
17	Content outline of the course and the SLT per topic	Topic	L T P E SL Total
		1. Introduction to Statistics <ul style="list-style-type: none"> • Types of Statistics • Types of Data • Types of Variable • Sampling Techniques • Data Collection Methods 	4 2 10 16

		2. Describing Data <ul style="list-style-type: none"> • Tabular and graphical methods - Organizing and Graphing - Qualitative and Quantitative Data • Numerical methods - Measures of Central Tendency - Measures of Position - Measures of Dispersion - Measures of Skewness 	4	2			10	16
		3. Correlation & Simple Linear Regression <ul style="list-style-type: none"> • Pearson's Product Moment Correlation Coefficient • Spearman's Rank Correlation Coefficient • Coefficient of Determination • Simple Linear Regression using the least squares method (LSM) 	4	2			10	16
		4. Index Numbers <ul style="list-style-type: none"> • Price, Quantity and Value Index • Simple & Aggregate Index • Weighted Index 	4	2			10	16
		5. Time Series Analysis <ul style="list-style-type: none"> • Time series component • Trend Analysis • Seasonal Variation • Forecast 	8	4			20	32
		6. Probability <ul style="list-style-type: none"> • Basic Concepts • Set Operations • Counting principles • Bayes' Theorem 	4	2			10	16
		Revision					8	8
		Final examination				2		2
		Total contact hours	28	14		2	78	122

18	Main references	<ol style="list-style-type: none"> 1. Lind, D.A., Marchal, W.G and Wathen, S.A., (2010), Statistical Techniques in Business and Economics, 15th Edition, McGraw-Hill. 2. Ernest, F.H and Jr. Richard, S.P., (2011), Introductory Mathematical Analysis, 13th Edition, Prentice-Hall International, Inc. 3. Nor, L.M., Derus, A.M., Wok, S. and Hamid, Z., (2004), Statistics Made Simple, 2nd Edition, Research Center IIUM.
19	Other additional information (Lab Practice)	N/A

2	Course Code	(refer to university course code)
3	Name(s) of academic staff	-
4	Rationale for the inclusion of the course/module in the programme	This is a mandatory course for Bachelor Accounting program.
5	Semester and Year offered	Year 3 (Semester 6)
6	Total Student Learning Time (SLT)	<div> <div> L = Lecture T = Tutorial P = Practical (Site Visit) E = Exam SL = Self-Directed Learning O = Others </div> <div> Face to Face L T P E O </div> <div> None Face to Face SL </div> <div> Total Guided and Independent Learning 78 122 </div> </div>
7	Credit Value	3
8	Prerequisite (if any)	Nil
9	Objective	<p>At the end of the course, students should be able to:</p> <ol style="list-style-type: none"> 1. Function as a consultant, owner of a business or chief executive officer of an organization. 2. Make strategic decisions and to justify those decisions through oral and written communication, both as an individual and as a member of a team. 3. Demonstrate how the strategic decisions made could be successfully implemented. 4. Evaluate and control the strategic decisions made to guarantee their effectiveness. <p>Upon completion of the course, students are expected to:</p>
10	Learning Outcomes	<ol style="list-style-type: none"> 1. Recommend the organizational direction of an organization 2. Analyze the external and internal environment of an organization 3. Formulate strategies for an organization 4. Implement the strategies formulated for an organization 5. Evaluate and control the strategies implemented in an organization
	Transferable Skills:	Knowledge, technical skills, critical thinking skills and leadership skills.
11	Skills and how they are developed and	The syllabus is assessed by a two-hour paper-based examination. Questions will assess all parts of the syllabus and will include computational and non-computational elements. Coursework which includes assignments and tests

	assessed, Project and practical experience and Internship	will also be used to enhance the skills.													
12	Teaching-learning and assessment strategy	Teaching & Learning Methods							Suggested Assessment						
		1. Face to face interactions during lectures and tutorials 2. Student-Centered Learning 3. Presentations							1. Assignments, internal examinations. 2. SCL rubric 3. Presentation rubric						
13	Synopsis	This is a capstone course, which integrates materials and knowledge acquired from prior courses conducted earlier in the program. This course emphasizes on the strategic management process to chart the future strategies of organizations. This course demonstrates how other areas of study, for instance: management marketing, accounting, law, production/operations, research and development and information system can be integrated with the latest strategic management tools to achieve organizational success.													
14	Mode of Delivery Lecture, Tutorial, Workshop, Seminar, etc.	A combination of any of the following methods: <ul style="list-style-type: none">• Lecture• Tutorial• Student-Centered Learning:<ul style="list-style-type: none">- Case study- Group Discussions- Problem-based learning- Simulation exercises													
15	Assessment Methods and Types	Assessment Methods										Percentages			
		Continuous Assessment: <ul style="list-style-type: none">• Quizzes• Assignments/Presentation• Project paper• Case analysis• Mid-term examination										50			
		Final comprehensive examination										50			
		Total										100			
16	Mapping of the Course Learning Outcome (CLO) to the Programme	Course Learning Outcomes	Programme Learning Outcomes (PLO)												
			1	2	3	4	5	6	7	8	9	10	11	12	
		1							√						
2							√								

		6. Strategy Evaluation and Control <ul style="list-style-type: none"> Factors and process contributing to effective monitoring of strategies 	4	2			10	16
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